

**STATE OF CALIFORNIA**

**OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT**

**LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA**

**DATA FILE DOCUMENTATION**

**FOR REPORT PERIODS ENDED**

**JANUARY 1, 1999 THROUGH DECEMBER 31, 1999**

**FILE NAME: Lafd1299.doc**

October 2000



STATE OF CALIFORNIA

OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT

LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA

DATA FILE DOCUMENTATION

FOR REPORT PERIODS ENDED

JANUARY 1, 1999 THROUGH DECEMBER 31, 1999





# LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA

## DATA FILE DOCUMENTATION

### TABLE OF CONTENTS

GENERAL INFORMATION .....	i
DATA FILE SPECIFICATIONS (COMMA-DELIMITED FORMAT) .....	1
DATA FIELD DEFINITIONS.....	9
APPENDICES	
A DISCLOSURE REPORT REFERENCES.....	A - 1
B ADDITIONAL CALCULATIONS AND FORMULAS .....	B - 1
C COUNTY - HSA - HFPA CROSS-REFERENCE LIST.....	C - 1
D NON-COMPARABLE FACILITIES .....	D - 1
E ALTERNATE FIELD TITLES .....	E - 1
F ALPHABETICAL LIST OF DATA ITEMS.....	F - 1







## GENERAL INFORMATION

The Office of Statewide Health Planning and Development (OSHPD) provides a data file which contains selected financial and utilization data from the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Reports (Disclosure Report) submitted by California long-term care facilities. This data file is available for purchase on PC diskette and for downloading from the Office's web-site ([www.oshpd.state.ca.us](http://www.oshpd.state.ca.us)).

Due to the large number of data elements reported on the Disclosure Report, only a maximum of 212 selected data items for each reporting facility are provided. We tried to provide a wide range of commonly used data items, including general facility information, utilization data by payer, revenue data by payer and type of care, expense data by cost center, financial ratios, and labor information. A list of additional information that can be calculated using data items from the data file is located in Appendix B, Calculations and Formulas. We realize that the limited number of data items may preclude some data users from performing detailed analysis of a facility's report, in which case more detailed data can be obtained by contacting OSHPD's Healthcare Information Resource Center at (916) 322-2814 or at [hirc@oshpd.state.ca.us](mailto:hirc@oshpd.state.ca.us).

The data file includes selected data from each Disclosure Report that was submitted within the specified range of reporting periods. This means that if a facility submitted two Disclosure Reports within the specified range, both reports are included. These situations arise due to changes in facility licensure or fiscal year end date. As a general rule, most reports will cover a 12 month (365 day) reporting period, although some reports will be less than or greater than 12 months.

OSHPD routinely grants reporting modifications to reflect the unique operating characteristics of certain facilities. These modifications may include the submission of an abbreviated Disclosure Report in lieu of the full 13-page Disclosure Report. Since the data file contains data from all facilities that submitted a report, you should exercise caution when using the data from these "non-comparable" reports. To assist you in identifying these reports, the data file contains a data field (Item 7, "Comparable") which indicates if the facility is considered "comparable." Additionally, Appendix D contains a list of "non-comparable" facilities and a description of each facility.

### **Data File Availability**

An updated data file is released two times per year (around October 1st and April 1st). Each file contains data from report periods that ended within the specified 12 month period. This file contains up to 212 data items on each of the 1240 facilities that submitted a Disclosure Report to OSHPD for fiscal years ending January 1, 1999 through December 31, 1999.

## **GENERAL INFORMATION**

### **Data File Documentation**

This documentation is available in hardcopy, or on the OSHPD web-site ([www.oshpd.state.ca.us](http://www.oshpd.state.ca.us)) in a PDF file format. Included in this documentation package are the definitions of the data items from the Disclosure Report and a description of each data item (field). The six appendices are: A) a cross-reference between each data item and the Disclosure Report; B) formulas for other items that can be calculated using the data items in the data file; C) a cross-reference list between counties, Health Service Areas, and Health Facility Planning Areas; D) a list of non-comparable facilities; E) a list of alternate data item titles; and F) an alphabetical list of all data items.

### **Standard Data File Format**

The file is in a text format (.TXT) with comma-delimited/comma-separated values, which can easily be imported into most spreadsheets and databases as well as other software. (For users of LOTUS software, we can create a compressed format LOTUS file as a PKZIP® self-extracting file.) The first record (row) contains column titles that can be used as database names or spreadsheet titles. The titles are unique for each column and are 10 characters or less. If your database can accommodate only eight characters, see Appendix D, Alternate Field Titles, for suggested data titles.

If you are having or believe you will have trouble processing the .TXT file format, please contact a technical representative in OSHPD's Healthcare and Information Resource Center at (916) 322-2814, and indicate your concerns. We attempted to produce a data product that will meet the needs of most data users, but do not want to exclude anyone from gaining access to the data.

### **Diskette Size**

Diskettes are available only in 3 1/2" (1.44Mb). The diskette will contain data for each facility that filed a Disclosure Report during the specified range of reporting periods. They can be used on IBM or compatible PCs operating under DOS Version 2.0 or higher with a recommended minimum of 640Kb of memory.

Should you be unable to process the 1.44Mb diskette, contact Healthcare Information Resource Center to make arrangements for special request processing. This may entail additional time and expense.

### **Data File Description**

Each line (row) represents one facility. For technical and practical reasons, we were unable to include all data elements from each submitted Disclosure Report. The 212 selected data items (columns) represent the data for 1240 Disclosure Reports and reflect those data items that are in highest demand. Some data items, such as the financial ratios, are calculations based on reported data.

## GENERAL INFORMATION

### **PKZIP® Self-Extracting File (for LOTUS software)**

If you are using LOTUS software, the data file is a PKZIP® self-extracting file and should have an extension of .EXE. To execute and expand this file, please follow these instructions:

1. Insert the diskette into your **A:** drive.
2. Copy the zipped file from the diskette to your designated drive that has the available space to hold the unzipped (expanded) file. For most users, this will be your **C:** drive.
3. Switch to the directory or subdirectory in which you wish to expand the zipped file.
4. At the prompt, type the filename and extension: **C:> filename.EXE** and press **<Enter>**. The file will execute and expand, and is now ready to be used.

### **Data File Specifications**

In the Data File Specifications that follow on pages 1 through 8, these data format representations are used:

Item No.	Each data field is assigned an item number, which is referenced consistently throughout this documentation.
Column	Indicates the column in which the data item is located, if the file is imported into a spreadsheet.
Field Title	The title of each data item that can be used as database names or spreadsheet titles. We limited the titles to 10 characters.
Data Item	The name of the data field, which is referenced consistently throughout this documentation.
Data Type	Indicates if field is TEXT or NUMERIC, as defined below:

<u>CODE</u>	<u>Representation Meaning</u>
TEXT	Alphanumeric <sup>1</sup> Alphabetic and/or numeric data, left justified, and space filled

## GENERAL INFORMATION

NUMERIC      Numeric (comma-only numeric values, no delimited) punctuation, right justified, and left space filled (leading hyphen for negative sign)

<sup>1</sup>There are double quotes (") around text fields in the comma-delimited format since they may contain a comma as data.

Field Size

Indicates the maximum field size.

### **Data Field Definitions**

This documentation also includes definitions of the data items included in the data file. Pages 9 through 29 list the number of each data item (Item No.), its name (Data Item), and a brief description of the data item. These definitions are consistent with the uniform accounting and reporting requirements specified in OSHPD's *Accounting and Reporting Manual for California Long-term Care Facilities*. If you need assistance in interpreting these definitions or would like to purchase a manual, please call the Healthcare and Information Resource Center at (916) 322-2814.

## **DATA FILE SPECIFICATIONS**

This section contains the data file specifications for the data items included in the data file. For each data item, it specifies: 1) the number of the data item (Item No.); 2) a spreadsheet column reference (Column); 3) the title of the field (Field Title); 4) the data item's name (Data Item); 5) the type of data (Data Type); and 6) the size of the field (Field size). Pages iii and iv of this documentation describe each of these categories.



## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
<b>Disclosure Report Information</b>					
1	A	FAC_NO	OSHPD Facility Number	Numeric	9
2	B	FAC_NAME	Facility DBA Name	Text	40
3	C	BEG_DATE	Report Period Begin Date	Numeric	8
4	D	END_DATE	Report Period End Date	Numeric	8
5	E	DAY_PER	Days in Report Period	Numeric	3
6	F	DATA_IND	Data Status Indicator	Text	9
7	G	COMPARABLE	Comparable Facility Indicator	Text	3
<b>General Facility Information</b>					
8	H	COUNTY	County Number	Numeric	2
9	I	HSA	Health Service Area (HSA) Number	Numeric	2
10	J	HFWA	Health Facility Planning Area (HFWA) Number	Numeric	4
11	K	LIC_CAT	License Category	Text	7
12	L	TYPE_CNTRL	Type of Control	Text	14
13	M	LEGAL_ORG	Legal Organization	Text	14
14	N	PHONE	Phone Number	Numeric	10
15	O	ADDRESS	Street Address	Text	30
16	P	CITY	City	Text	20
17	Q	ZIP_CODE	Zip Code	Numeric	9
18	R	MCAL_PRO#	Medi-Cal Provider Number	Text	9
19	S	ADMINIS	Administrator	Text	30
20	T	RELATED	Related to Other Facilities	Text	3
21	U	PARENT	Parent Organization	Text	40
<b>Licensed Beds</b>					
22	V	BED_END	Licensed Beds (End of Period)	Numeric	9
23	W	BED_AVG	Licensed Beds (Average)	Numeric	9
<b>Utilization Data</b>					
24	X	DAY_TOTL	Patient (Census) Days Total	Numeric	9
25	Y	OCCUP	Occupancy Rate	Numeric	9
26	Z	ADMITS	Admissions Total	Numeric	9
27	AA	DISCHS	Discharges Total	Numeric	9
<b>Patient (Census) Days Total by Payer</b>					
28	AB	DAY_MCAR	Patient (Census) Days Medicare	Numeric	9
29	AC	DAY_MCAL	Patient (Census) Days Medi-Cal	Numeric	9
30	AD	DAY_SELF	Patient (Census) Days Self-Pay	Numeric	9
31	AE	DAY_OTH	Patient (Census) Days Other Payers	Numeric	9
<b>Patient (Census) Days by Routine Service</b>					
32	AF	DAY_SN	Patient (Census) Days Skilled Nursing Care	Numeric	9
33	AG	DAY_IC	Patient (Census) Days Intermediate Care	Numeric	9
34	AH	DAY_MD	Patient (Census) Days Mentally Disabled Care	Numeric	9



## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
35	AI	DAY_DD	Patient (Census) Days Developmentally Disabled Care	Numeric	9
36	AJ	DAY_SUBACU	Patient (Census) Days Sub-Acute Care	Numeric	9
37	AK	DAY_SUBPED	Patient (Census) Days Sub-Acute Care - Pediatric	Numeric	9
38	AL	DAY_TIC	Patient (Census) Days Transitional Inpatient Care	Numeric	9
39	AM	DAY_HOSPIC	Patient (Census) Days Hospice Inpatient Care	Numeric	9
40	AN	DAY_OTH_RT	Patient (Census) Days Other Routine Services	Numeric	9
<b>Income Statement</b>					
41	AO	GR_RT_TOTL	Gross Routine Services Revenue Total	Numeric	9
42	AP	GR_AN_TOTL	Gross Ancillary Services Revenue Total	Numeric	9
43	AQ	DFR_TOTL	Deductions From Revenue Total	Numeric	9
44	AR	OTH_OP_REV	Other Operating Revenue	Numeric	9
45	AS	TOT_HC_REV	Total Health Care Revenue	Numeric	9
46	AT	TOT_HC_EXP	Total Health Care Expenses	Numeric	9
47	AU	NET_FRM_HC	Net from Health Care Operations	Numeric	9
48	AV	NONHC_NET	Nonhealth Care Revenue and Expenses, Net	Numeric	9
49	AW	INC_TAX	Provision for Income Taxes	Numeric	9
50	AX	EXT_ITEM	Extraordinary Items	Numeric	9
51	AY	NET_INCOME	Net Income/Loss	Numeric	9
<b>Gross Routine Revenue by Payer</b>					
52	AZ	GR_RT_MCAR	Gross Routine Services Revenue Medicare	Numeric	9
53	BA	GR_RT_MCAL	Gross Routine Services Revenue Medi-Cal	Numeric	9
54	BB	GR_RT_SELF	Gross Routine Services Revenue Self-Pay	Numeric	9
55	BC	GR_RT_OTH	Gross Routine Services Revenue Other Payers	Numeric	9
<b>Gross Routine Revenue by Routine Service</b>					
56	BD	GR_SN	Gross Revenue Skilled Nursing Care	Numeric	9
57	BE	GR_IC	Gross Revenue Intermediate Care	Numeric	9
58	BF	GR_MD	Gross Revenue Mentally Disabled Care	Numeric	9
59	BG	GR_DD	Gross Revenue Developmentally Disabled Care	Numeric	9
60	BH	GR_SUBACU	Gross Revenue Sub-Acute Care	Numeric	9
61	BI	GR_SUBPED	Gross Revenue Sub-Acute Care - Pediatric	Numeric	9
62	BJ	GR_TIC	Gross Revenue Transitional Inpatient Care	Numeric	9
63	BK	GR_HOSPIC	Gross Revenue Hospice Inpatient Care	Numeric	9
64	BL	GR_OTH_RT	Gross Revenue Other Routine Services	Numeric	9
<b>Gross Ancillary Revenue by Payer</b>					
65	BM	GR_AN_MCAR	Gross Ancillary Services Revenue Medicare	Numeric	9
66	BN	GR_AN_MCAL	Gross Ancillary Services Revenue Medi-Cal	Numeric	9
67	BO	GR_AN_SELF	Gross Ancillary Services Revenue Self-Pay	Numeric	9
68	BP	GR_AN_OTH	Gross Ancillary Services Revenue Other Payers	Numeric	9
<b>Gross Ancillary Revenue by Ancillary Service</b>					
69	BQ	GR_PSUPPLY	Gross Revenue Patient Supplies	Numeric	9
70	BR	GR_SPSURF	Gross Revenue Specialized Support Surfaces	Numeric	9
71	BS	GR_PT	Gross Revenue Physical Therapy	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
72	BT	GR_RT	Gross Revenue Respiratory Therapy	Numeric	9
73	BU	GR_OT	Gross Revenue Occupational Therapy	Numeric	9
74	BV	GR_SP	Gross Revenue Speech Pathology	Numeric	9
75	BW	GR_PHARM	Gross Revenue Pharmacy	Numeric	9
76	BX	GR_LAB	Gross Revenue Laboratory	Numeric	9
77	BY	GR_HMHLTH	Gross Revenue Home Health Services	Numeric	9
78	BZ	GR_OTH_AN	Gross Revenue Other Ancillary Services	Numeric	9
<b>Deductions from Revenue by Classification</b>					
79	CA	DFR_CHARIT	Charity Adjustments	Numeric	9
80	CB	DFR_ADMIN	Administrative Adjustments	Numeric	9
81	CC	CA_MCARE	Contractual Adjustments - Medicare	Numeric	9
82	CD	CA_MCAL	Contractual Adjustments - Medical	Numeric	9
83	CE	CA_OTHER	Contractual Adjustments - Other	Numeric	9
84	CF	DFR_OTHER	Other Deductions from Revenue	Numeric	9
<b>Operating Expenses by Natural Classification</b>					
85	CG	EXP_SAL	Expenses Salaries and Wages	Numeric	9
86	CH	EXP_BEN	Expenses Employee Benefits	Numeric	9
87	CI	EXP_OTHER	Expenses Other	Numeric	9
88	CJ	WORK_COMP	Workers Compensation Insurance (Included in Benefits)	Numeric	9
<b>Operating Expenses by Cost Center</b>					
89	CK	EXP_SN	Expenses Skilled Nursing Care	Numeric	9
90	CL	EXP_IC	Expenses Intermediate Care	Numeric	9
91	CM	EXP_MD	Expenses Mentally Disabled Care	Numeric	9
92	CN	EXP_DD	Expenses Developmentally Disabled Care	Numeric	9
93	CO	EXP_SUBACU	Expenses Sub-Acute Care	Numeric	9
94	CP	EXP_SUBPED	Expenses Sub-Acute Care - Pediatric	Numeric	9
95	CQ	EXP_TIC	Expenses Transitional Inpatient Care	Numeric	9
96	CR	EXP_HOSPIC	Expenses Hospice Inpatient Care	Numeric	9
97	CS	EXP_OTH_RT	Expenses Other Routine Services	Numeric	9
98	CT	EXP_PSUPPL	Expenses Patient Supplies	Numeric	9
99	CU	EXP_SPSURF	Expenses Specialized Surfaces	Numeric	9
100	CV	EXP_PT	Expenses Physical Therapy	Numeric	9
101	CW	EXP_RT	Expenses Respiratory Therapy	Numeric	9
102	CX	EXP_OT	Expenses Occupational Therapy	Numeric	9
103	CY	EXP_SP	Expenses Speech Pathology	Numeric	9
104	CZ	EXP_PHARM	Expenses Pharmacy	Numeric	9
105	DA	EXP_LAB	Expenses Laboratory	Numeric	9
106	DB	EXP_HMHLTH	Expenses Home Health Services	Numeric	9
107	DC	EXP_OTH_AN	Expenses Other Ancillary Services	Numeric	9
108	DD	EXP_POM	Expenses Plant Operations and Maintenance	Numeric	9
109	DE	EXP_HKP	Expenses Housekeeping	Numeric	9
110	DF	EXP_LL	Expenses Laundry and Linen	Numeric	9
111	DG	EXP_DIET	Expenses Dietary	Numeric	9
112	DH	EXP_SS	Expenses Social Services	Numeric	9
113	DI	EXP_ACTV	Expenses Activities	Numeric	9
114	DJ	EXP_INSV	Expenses Inservice Education - Nursing	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
115	DK	EXP_ADMN	Expenses Administration	Numeric	9
116	DL	EXP_DPREC	Expenses Depreciation and Amortization	Numeric	9
117	DM	EXP_LEASE	Expenses Leases and Rentals	Numeric	9
118	DN	EXP_PRPTAX	Expenses Property Tax	Numeric	9
119	DO	EXP_PRPINS	Expenses Property Insurance	Numeric	9
120	DP	EXP_INTPE	Expenses Interest - Property, Plant, and Equipment	Numeric	9
121	DQ	EXP_INTOTH	Expenses Interest - Other	Numeric	9
122	DR	EXP_BDEBT	Expenses Provision for Bad Debts	Numeric	9
<b>Balance Sheet - Assets</b>					
123	DS	CUR_ASST	Current Assets	Numeric	9
124	DT	ASST_LIMTD	Assets Whose Use Is Limited	Numeric	9
125	DU	NET_PPE	Net Property, Plant, and Equipment	Numeric	9
126	DV	CONST_PROG	Construction-in-Progress	Numeric	9
127	DW	INV_OTH	Investments and Other Assets	Numeric	9
128	DX	INTAN_ASST	Intangible Assets	Numeric	9
129	DY	TOT_ASST	Total Assets	Numeric	9
<b>Balance Sheet - Liabilities and Equity</b>					
130	DZ	CUR_LIAB	Current Liabilities	Numeric	9
131	EA	DEF_CRED	Deferred Credits	Numeric	9
132	EB	NET_LTDEBT	Net Long-term Debt	Numeric	9
133	EC	EQUITY	Equity	Numeric	9
134	ED	LIAB_EQ	Total Liabilities and Equity	Numeric	9
<b>Balance Sheet - Other Items</b>					
135	EE	REL_REC_CR	Related Party Receivables Current	Numeric	9
136	EF	REL_REC_LT	Related Party Receivables Noncurrent	Numeric	9
137	EG	REL_PAY_CR	Related Party Payables Current	Numeric	9
138	EH	REL_PAY_LT	Related Party Payables Noncurrent	Numeric	9
139	EI	LAND&IMP	Land and Land Improvements	Numeric	9
140	EJ	BLDGS&IMP	Buildings and Improvements	Numeric	9
141	EK	LEASE_IMP	Leasehold Improvements	Numeric	9
142	EL	EQUIPMENT	Equipment	Numeric	9
143	EM	TOT_PPE	Total Property, Plant and Equipment	Numeric	9
144	EN	ACC_DEPREC	Accumulated Depreciation	Numeric	9
145	EO	MORT_PAY	Mortgages Payable	Numeric	9
146	EP	CAP_LEASE	Capitalized Lease Obligations	Numeric	9
147	EQ	BOND_PAY	Bonds Payable	Numeric	9
148	ER	TOT_LTDEBT	Total Long-term Debt	Numeric	9
149	ES	CUR_MAT	Current Maturities on Long-term Debt	Numeric	9
<b>Financial Ratios (Calculated to two decimal places.)</b>					
150	ET	CUR_RATIO	Current Ratio	Numeric	9
151	EU	ACID_RATIO	Acid Test Ratio	Numeric	9
152	EV	DAYS_AR	Days in Accounts Receivable	Numeric	9
153	EW	LTD_ASST	Long-term Debt to Assets Rate	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
154	EX	DEBT_COV	Debt Service Coverage Ratio	Numeric	9
155	EY	OP_MARGIN	Operating Margin	Numeric	9
156	EZ	NET_RTN_EQ	Net Return on Equity	Numeric	9
157	FA	TRNOVR_OPR	Turnover on Operating Assets	Numeric	9
158	FB	ASST_EQUTY	Assets to Equity Ratio	Numeric	9
159	FC	PPE_BED	Net Property, Plant, and Equipment Per Licensed Bed	Numeric	9
<b>Productive Hours Routine Services by Nursing Employee Classification</b>					
160	FD	PRDHR_MGT	Productive Hours Supervisors and Management	Numeric	9
161	FE	PRDHR_GNP	Productive Hours Geriatric Nurse Practitioners	Numeric	9
162	FF	PRDHR_RN	Productive Hours Registered Nurses	Numeric	9
163	FG	PRDHR_LVN	Productive Hours Licensed Vocational Nurses	Numeric	9
164	FH	PRDHR_NA	Productive Hours Nurse Assistants (Aides and Orderlies)	Numeric	9
165	FI	PRDHR_TSP	Productive Hours Technicians and Specialists	Numeric	9
166	FJ	PRDHR_PSY	Productive Hours Psychiatric Technicians	Numeric	9
167	FK	PRDHR_OTH	Productive Hours Other	Numeric	9
<b>Productive Hours by Ancillary and Support Services Cost Center</b>					
168	FL	PRDHR_AN	Productive Hours Ancillary Services	Numeric	9
169	FM	PRDHR_POM	Productive Hours Plant Operations and Maintenance	Numeric	9
170	FN	PRDHR_HKP	Productive Hours Housekeeping	Numeric	9
171	FO	PRDHR_LL	Productive Hours Laundry and Linen	Numeric	9
172	FP	PRDHR_DIET	Productive Hours Dietary	Numeric	9
173	FQ	PRDHR_SS	Productive Hours Social Services	Numeric	9
174	FR	PRDHR_ACTV	Productive Hours Activities	Numeric	9
175	FS	PRDHR_INSV	Productive Hours Inservice Education - Nursing	Numeric	9
176	FT	PRDHR_ADMN	Productive Hours Administration	Numeric	9
177	FU	PRDHR_TOTL	Productive Hours Total	Numeric	9
<b>Temporary Staffing Productive Hours Routine Services by Classification</b>					
178	FV	TMP_HR_GNP	Temporary Hours Geriatric Nurse Practitioners	Numeric	9
179	FW	TMP_HR_RN	Temporary Hours Registered Nurses	Numeric	9
180	FX	TMP_HR_LVN	Temporary Hours Licensed Vocational Nurses	Numeric	9
181	FY	TMP_HR_NA	Temporary Hours Nurse Assistants (Aides and Orderlies)	Numeric	9
182	FZ	TMP_HR_PSY	Temporary Hours Psychiatric Technicians	Numeric	9
183	GA	TMP_HR_OTH	Temporary Hours Other	Numeric	9
184	GB	TMP_HR_TOT	Temporary Hours Total	Numeric	9
<b>Salaries and Wages Routine Services by Nursing Employee Classification</b>					
185	GC	S&W_MGT	Salaries and Wages Supervisors and Management	Numeric	9
186	GD	S&W_GNP	Salaries and Wages Geriatric Nurse Practitioners	Numeric	9
187	GE	S&W_RN	Salaries and Wages Registered Nurses	Numeric	9
188	GF	S&W_LVN	Salaries and Wages Licensed Vocational Nurses	Numeric	9
189	GG	S&W_NA	Salaries and Wages Nurse Assistants (Aides and Orderlies)	Numeric	9
190	GH	S&W_TSP	Salaries and Wages Technicians and Specialists	Numeric	9
191	GI	S&W_PSY	Salaries and Wages Psychiatric Technicians	Numeric	9
192	GJ	S&W_OTH	Salaries and Wages Other	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
<b>Salaries and Wages by Ancillary and Support Services Cost Center</b>					
193	GK	S&W_ANC	Salaries and Wages Ancillary Services	Numeric	9
194	GL	S&W_POM	Salaries and Wages Plant Operations and Maintenance	Numeric	9
195	GM	S&W_HKP	Salaries and Wages Housekeeping	Numeric	9
196	GN	S&W_LL	Salaries and Wages Laundry and Linen	Numeric	9
197	GO	S&W_DIET	Salaries and Wages Dietary	Numeric	9
198	GP	S&W_SS	Salaries and Wages Social Services	Numeric	9
199	GQ	S&W_ACTV	Salaries and Wages Activities	Numeric	9
200	GR	S&W_INSV	Salaries and Wages Inservice Education - Nursing	Numeric	9
201	GS	S&W_ADMN	Salaries and Wages Administration	Numeric	9
202	GT	S&W_TOTL	Salaries and Wages Total	Numeric	9
<b>Temporary Staffing Amount Paid by Classification</b>					
203	GU	TMP_PD_GNP	Amount Paid Temporary Geriatric Nurse Practitioners	Numeric	9
204	GV	TMP_PD_RN	Amount Paid Temporary Registered Nurses	Numeric	9
205	GW	TMP_PD_LVN	Amount Paid Temporary Licensed Vocational Nurses	Numeric	9
206	GX	TMP_PD_NA	Amount Paid Temporary Nurse Assistants (Aides and Orderlies)	Numeric	9
207	GY	TMP_PD_PSY	Amount Paid Temporary Psychiatric Technicians	Numeric	9
208	GZ	TMP_PD_OTH	Amount Paid Temporary Other	Numeric	9
209	HA	TMP_PD_TOT	Amount Paid Temporary Staffing, Total	Numeric	9
<b>Labor Turnover Information</b>					
210	HB	EMP_AVG	Average Number of Employees	Numeric	9
211	HC	EMP_TRNOVR	Employee Turnover Percentage	Numeric	9
212	HD	EMP_CONT	Employees with Continuous Service for the Entire Period	Numeric	9

## **DATA ITEM DEFINITIONS**

This section contains the definitions of the data items included in the data file, listing the number of each data item (Item No.), its name (Data Item), and a brief description of the data item.



## DATA ITEM DEFINITIONS

**DISCLOSURE REPORT INFORMATION** -The following are definitions for each data item contained in the data file:

1. **OSHPD Facility Number** - A nine-digit facility identification number assigned by OSHPD for reporting purposes.
2. **Facility DBA (Doing Business As) Name** - The name under which the facility is doing business. This name may be an abbreviation and may differ from the facility's legal name.
3. **Report Period Begin Date** - The first day of the reporting period (YYYYMMDD).
4. **Report Period End Date** - The last day of the reporting period (YYYYMMDD).
5. **Days in Report Period** - The number of calendar days in the reporting period. For most facilities, this value is 365. A different number usually indicates that the facility opened or closed, or had a change in licensure or fiscal year end date, during the reporting cycle.
6. **Data Status Indicator** - Indicates if the report is AUDITED or IN PROCESS. Audited data are included for those facilities whose reports have completed the Office's desk audit process. In Process data are included for those facilities whose reports are still in the desk audit process. Please note that facilities may submit revisions to a report subsequent to our completion of the desk audit.
7. **Comparable Facility Indicator** - Indicates if the report is from a “comparable” or “non-comparable” facility. A list of non-comparable facilities is provided in Appendix D along with a description of the type of facility it is, and why it is considered non-comparable.

**GENERAL FACILITY INFORMATION** - The following fields provide general information with respect to the facility, including its location, license category, and street address, and the Administrator's name:

8. **County Number** - The number of the County in which the facility is located. There are 58 counties in California. Appendix C is a cross-reference between county numbers and names. Please note that no facilities are located in the Counties of Alpine, Mariposa, Modoc, Mono, Sierra, Trinity, and Tuolumne (County Numbers 02, 22, 25, 26, 46, 53, and 55).
9. **Health Service Area (HSA) Number** - A numeric code denoting the HSA in which the facility is located. The HSA's geographic area, consisting of one or more contiguous counties, is designated by the Federal Department of Health and Human Services for health planning on a regional basis. Appendix C identifies the HSAs that are located in each county.
10. **Health Facility Planning Area (HFPA)** - A numeric code denoting the Health Facility Planning Area (HFPA) in which the facility is located. The HFPA is a geographic subdivision of a Health Service Area (HSA). Appendix C identifies the HFPAs that are located in each county.



## DATA ITEM DEFINITIONS

11. **License Category** - Denotes the type of facility license issued by the Department of Health Services' Licensing and Certification Division, either Skilled Nursing Facility (SNF), Intermediate Care Facility (ICF), or Congregate Living Health Facility (CLHF). SNF/RES and ICF/RES indicate facilities that are licensed for skilled nursing or intermediate care, but are an integral part of a residential care facility.
12. **Type of Control** - Denotes the type of ownership of a facility licensee. The following eight types of control are reported: Church Related, Not-for-Profit, Investor Owned, State, County, City/County, City, and District.
13. **Legal Organization** - Denotes the type of legal organization of a facility licensee as Corporation, Division, Partnership, Proprietorship, or Other.
14. **Phone Number** - The main business phone number of the facility.
15. **Address** - The street address of the facility.
16. **City** - The city in which the facility is located.
17. **Zip Code** - The zip code of the facility.
18. **Medi-Cal Contract Provider Number** - The Medi-Cal contract provider number of the facility.
19. **Administrator** - The name of the facility's Administrator.
20. **Related to Other Facilities** - Indicates if the facility is related to other health care facilities in California.
21. **Parent Organization** - The parent organization of the facility, if any.

**BEDS (Excluding Beds in Suspense)** - The number of beds that are licensed, as described below:

22. **Licensed Beds (End of Period)** - The number of licensed beds (excluding beds placed in suspense) stated on the facility license at the end of the reporting period.
23. **Licensed Beds (Average)** - The average number of licensed beds (excluding beds placed in suspense) at the end of each month during the reporting period.

**UTILIZATION DATA** - The overall utilization statistics for the facility for the reporting period.

24. **Patient (Census) Days Total** - The number of days that all patients spent in the facility during the reporting period as counted at the census taking time each day. Patient days include the day of admission, but not the day of discharge.

## DATA ITEM DEFINITIONS

- 25. **Occupancy Rate** - The percentage of licensed beds occupied during a reporting period. Occupancy rate is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of calendar days in the reporting period times the number of licensed beds.
- 26. **Admissions Total** - The number of patients formally admitted to the facility, or transferred from a residential care unit to the nursing care unit of the facility. This does not include patients returning to the facility under a bed-hold or leave, where a bed has been held open specifically for the patient's return.
- 27. **Discharges Total** - The number of patients formally released from the facility, or transferred to a residential care unit from the nursing care unit of the facility. This includes patient deaths, but does not include patients leaving the facility temporarily under a bed-hold or leave, where a bed is held open specifically for the patient's return.

**PATIENT (CENSUS) DAYS BY PAYER** - The number of days that patients spent in the facility during the reporting period for which a particular payer is paying the significant portion of the bill. Patient days include the day of admission, but not the day of discharge. Patient days are reported by four payer categories:

- 28. **Patient (Census) Days Medicare**
- 29. **Patient (Census) Days Medi-Cal**
- 30. **Patient (Census) Days Self-Pay**
- 31. **Patient (Census) Days Other Payers**

The sum of Items 28-31 equals **Patient (Census) Days Total** (Item 24).

A definition of the four payer categories follows:

- a. **Medicare** - A Federal third-party reimbursement program administered by the Health Care Financing Administration that underwrites the medical costs of persons 65 and over, and some qualified persons under 65. Data related to Medicare patients enrolled in health maintenance organizations (HMOs) are not included in the Medicare payer category, but are part of the "Other Payer" category.
- b. **Medi-Cal** - The Federal-State funded, State operated and administered, Medicaid program which provides medical benefits for certain low-income and needy persons. Data related to Medi-Cal patients enrolled in health maintenance organizations (HMOs) are not included in the Medi-Cal payer category, but are part of the "Other Payer" category.
- c. **Self-Pay** - Patients who are financially responsible for their own care and who are not covered by a third-party payer program.

## DATA ITEM DEFINITIONS

- d. **Other Payers** - All payers other than Medicare, Medi-Cal, and Self-Pay. Medicare and Medi-Cal patients enrolled in health maintenance organizations (HMOs), however, are included in this category.

**PATIENT (CENSUS) DAYS BY ROUTINE SERVICE** - The number of days that patients spent in the facility during the reporting period receiving a particular type of care. Patient days include the day of admission, but not the day of discharge. Patient days are reported by nine types of care:

- 32. **Patient (Census) Days Skilled Nursing Care**
- 33. **Patient (Census) Days Intermediate Care**
- 34. **Patient (Census) Days Mentally Disabled Care**
- 35. **Patient (Census) Days Developmentally Disabled Care**
- 36. **Patient (Census) Days Sub-Acute Care**
- 37. **Patient (Census) Days Sub-Acute Care - Pediatric**
- 38. **Patient (Census) Days Transitional Inpatient Care**
- 39. **Patient (Census) Days Hospice Inpatient Care**
- 40. **Patient (Census) Days Other Routine Services**

The sum of Items 32-40 equals **Patient (Census) Days Total** (Item 24).

A definition of the nine types of care follows:

- a. **Skilled Nursing** - A level of nursing and supportive care provided by licensed nurses to patients who need 24-hour nursing service on an extended basis.
- b. **Intermediate Care** - A level of nursing and supportive care that provides care for patients who are ambulatory or semi-ambulatory and have a recurring need for skilled nursing supervision and supportive care but who do not require continuous nursing care.
- c. **Mentally Disabled Care** - Nursing and supportive care for patients with a chronic psychiatric impairment and whose adaptive functioning is moderately impaired.
- d. **Developmentally Disabled Care** - Nursing and supportive care for patients with a disability attributable to mental retardation, cerebral palsy, epilepsy, or other neurologically handicapping conditions found to be closely related to mental retardation or to require similar treatment.

## DATA ITEM DEFINITIONS

- e. **Sub-Acute Care** - A level of nursing and supportive care for patients who have a fragile medical condition. Such care is more intensive than skilled nursing care but less intensive than the usual medical, surgical, and acute care requirements. Staffing requires specially trained licensed nursing personnel.
- f. **Sub-Acute Care - Pediatric** - A level of nursing and supportive care for pediatric patients, under the age of 21, who have a fragile medical condition. Such care is more intensive than skilled nursing care but less intensive than the usual medical, surgical, and pediatric acute care requirements. Staffing requires specially trained licensed nursing personnel.
- g. **Transitional Inpatient Care** – Intensive licensed nursing care in a unit identified in the contract with the Department of Health Services to provide this care to Medi-Cal beneficiaries. This care consists of medical care, rehabilitative care, or both, for patients who have suffered an illness, injury, or exacerbation of a disease, and whose medical condition has clinically stabilized so that daily physician services and the immediate availability of technically complex diagnostic and invasive procedures, are not medically necessary.
- h. **Hospice Inpatient Care** - The provision of palliative and supportive care services to terminally ill patients, including general inpatient care and respite care (care needed to relieve family or other persons caring for the patient).
- i. **Other Routine Services** - Routine services not properly reported in any of the above routine services categories.

**INCOME STATEMENT** - A financial statement that summarizes the various revenue and expenses of the facility during the reporting period, and which shows the net income or loss. The Income Statement (Items 41-51) included here is a summary which contains key totals and other important items. The detail related to many of these items are also reported in Items 52-122.

- 41. **Gross Routine Services Revenue Total** – The total charges at the facility’s full established rates for the provision of routine services. Routine service is nursing care provided to individuals admitted as inpatients of the facility.
- 42. **Gross Ancillary Services Revenue Total** – The total charges at the facility’s full established rates for the provision of ancillary services to patients.
- 43. **Deductions From Revenue Total** – The difference between gross routine and ancillary services revenue (charges based at full established rates) and amounts received or to be received from patients or third-party payers for services performed.

## DATA ITEM DEFINITIONS

- 44. **Other Operating Revenue** - Revenue generated by health care operations from non-patient care services to patients and others. Examples include non-patient food sales, refunds and rebates, and supplies sold to non-patients. Does not include interest income.
- 45. **Total Health Care Revenue** - Revenue earned for providing health care services to patients. Calculated by adding total gross routine services revenue, total gross ancillary services revenue, deducting total deductions from revenue, and adding other operating revenue from health care operations (Items 41, 42, 43, and 44).
- 46. **Total Health Care Expenses** - Total costs incurred by revenue-producing and non-revenue producing cost centers for providing patient care at the facility. Excludes nonhealth care expenses, provision for income taxes, and extraordinary items.
- 47. **Net from Health Care Operations** - Total health care revenue (Item 45) less total health care expenses (Item 46). This is the net income resulting from providing health care services during the reporting period, exclusive of nonhealth care revenue and expenses.
- 48. **Nonhealth Care Revenue and Expenses, Net** - Revenue and expenses for services that are not directly related to the provision of health care services. Examples of nonhealth care items include residential care services, unrestricted contributions, and interest income and gains from investments.
- 49. **Provision for Income Taxes** - The sum of current and deferred income taxes incurred by the facility.
- 50. **Extraordinary Items** - Revenue received or expenses incurred from events that will, in all likelihood, never occur again, e.g., a major casualty loss due to a fire. Items are generally recorded as expense (losses), so a negative amount indicates revenue (gain).
- 51. **Net Income** - The amount of income from health care operations less nonhealth care revenue net of nonhealth care expenses, provision for income taxes, and extraordinary items. A negative value indicates a net loss.

**GROSS ROUTINE REVENUE BY PAYER** - The total charges at the facility's full established rates for the provision of routine services for a particular payer. Gross routine revenue is reported by four payer categories:

- 52. **Gross Routine Services Revenue Medicare**
- 53. **Gross Routine Services Revenue Medi-Cal**
- 54. **Gross Routine Services Revenue Self-Pay**
- 55. **Gross Routine Services Revenue Other Payers**

The sum of Items 52-55 equals **Gross Routine Services Revenue Total** (Item 41).

## DATA ITEM DEFINITIONS

See **Patient (Census) Days by Payer** (Items 28-31) for definitions of the four payer categories.

**GROSS ROUTINE REVENUE BY ROUTINE SERVICE** - The total charges at the facility's full established rates for the provision of routine services for a particular type of care. Gross routine revenue is reported for nine types of care:

- 56. **Gross Revenue Skilled Nursing Care**
- 57. **Gross Revenue Intermediate Care**
- 58. **Gross Revenue Mentally Disabled Care**
- 59. **Gross Revenue Developmentally Disabled Care**
- 60. **Gross Revenue Sub-Acute Care**
- 61. **Gross Revenue Sub-Acute Care - Pediatric**
- 62. **Gross Revenue Transitional Inpatient Care**
- 63. **Gross Revenue Hospice Inpatient Care**
- 64. **Gross Revenue Other Routine Services**

The sum of Items 56-64 equals **Gross Routine Services Revenue Total** (Item 41).

See **Patient (Census) Days by Routine Service** (Items 32-40) for definitions of the nine types of care.

**GROSS ANCILLARY REVENUE BY PAYER** - The total charges at the facility's full established rates for the provision of ancillary services for a particular payer. Gross Ancillary revenue is reported for four payer categories:

- 65. **Gross Ancillary Revenue Medicare**
- 66. **Gross Ancillary Revenue Medi-Cal**
- 67. **Gross Ancillary Revenue Self-Pay**
- 68. **Gross Ancillary Revenue Other Payers**

The sum of Items 65-68 equals **Gross Ancillary Services Revenue Total** (Item 42).

## DATA ITEM DEFINITIONS

See **Patient (Census) Days by Payer** (Items 28-31) for definitions of the four payer categories.

**GROSS ANCILLARY REVENUE BY ANCILLARY SERVICE** - The total charges at the facility's full established rates for the provision of ancillary services for a particular type of care. Gross Ancillary revenue is reported for ten types of ancillary service:

- 69. **Gross Revenue Patient Supplies** - Gross revenue for medical and personal supplies and equipment charged to patients.
- 70. **Gross Revenue Specialized Support Surfaces** - Gross revenue for air-fluidized beds and low air-loss mattresses charged to patients.
- 71. **Gross Revenue Physical Therapy** - Gross revenue for physical or corrective treatment of bodily or mental conditions by the use of physical, chemical, and other treatment programs.
- 72. **Gross Revenue Respiratory Therapy** - Gross revenue for administering oxygen and other forms of therapy through respiration as prescribed by a physician.
- 73. **Gross Revenue Occupational Therapy** - Gross revenue for the teaching of manual skills and independence in self-care to stimulate mental and emotional activity on the part of patients.
- 74. **Gross Revenue Speech Pathology** - Gross revenue for the evaluation and management of any existing disorders of the communicative process centering entirely or in part on the reception and production of speech and language related to organic and/or inorganic factors.
- 75. **Gross Revenue Pharmacy** - Gross revenue for drugs charged to patients.
- 76. **Gross Revenue Laboratory** - Gross revenue for diagnostic and routine laboratory tests necessary for the diagnosis and treatment of patients.
- 77. **Gross Revenue Home Health Services** - Gross revenue for providing health care to patients at their place of residence on the basis of physicians' orders and approved plans of care. Activities of each of the following may be performed for home-bound patients: nursing care, intravenous therapy, inhalation therapy, electrocardiology, physical therapy, occupational and recreational therapy, social services, home respite care, dietary, and housekeeping.
- 78. **Gross Revenue Other Ancillary Services** - Gross revenue for special services to patients not covered above for which a separate charge is made. This would include, but is not restricted to, radiology services, adult day health care, physician care, and barber and beauty services.

The sum of Items 69-78 equals **Gross Ancillary Services Revenue Total** (Item 42).

## DATA ITEM DEFINITIONS

**DEDUCTIONS FROM REVENUE BY CLASSIFICATION** - The difference between gross routine and ancillary revenue (charges based at full established rates) and amounts received or to be received from patients or third-party payers for services performed by classification.

- 79. **Charity Adjustments** – The difference between a patient’s charges, at full established rates, and the amount received or to be received, when it is determined, based on the facility’s established, written charity care criteria, that the patient is unable to pay some or all of the charges. If a patient has the ability to pay, but is unwilling to pay, the unpaid amount is reported as **Expenses Provision For Bad Debt** (Item 122.)
- 80. **Administrative Adjustments** – The difference between a patient’s charges, at full established rates, and the amount actually charged, when that difference is not due to a contractual obligation with third party payers or charity adjustments.
- 81. **Contractual Adjustments - Medicare** – The difference between the amount of the charges, at full established rates, for services rendered which are covered by Medicare, and the amount received or to be received in payment of such charges.
- 82. **Contractual Adjustments – Medi-Cal** – The difference between the amount of the charges, at full established rates, for services rendered which are covered by Medi-Cal, and the amount received or to be received in payment of such charges.
- 83. **Contractual Adjustments - Other** – The difference between the amount of the charges, at full established rates, for services rendered which are covered by all other third-party contracts (such as managed care and Short-Doyle), and the amount received or to be received in payment of such charges.
- 84. **Other Deductions From Revenue** – Other deductions from revenue which are not included elsewhere.

The sum of Items 79-84 equals **Deductions From Revenue Total** (Item 43).

**OPERATING EXPENSES BY NATURAL CLASSIFICATION** - The total direct expenses incurred for providing patient care by the facility, by natural classification.

- 85. **Expenses Salaries and Wages** - Expenses for all remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off.
- 86. **Expenses Employee Benefits** - Expenses incurred for vacation pay, sick leave pay, holiday pay, FICA, SUI, FUI, workers’ compensation insurance, group health insurance, group life insurance, pension and retirement costs.



## DATA ITEM DEFINITIONS

87. **Expenses Other** - Expenses other than salaries and wages and employee benefits. Other expenses include, but are not limited to, supplies, purchased services, depreciation and amortization, leases and rentals, and interest.
88. **Workers' Compensation Insurance (Included in Employee Benefits)** - The amount of Workers' Compensation Insurance expense which is included in **Employee Benefits** (Item 75).

**OPERATING EXPENSES BY COST CENTER** - The total direct expenses incurred by each cost center for providing patient care by the facility. Direct expenses include salaries and wages, employee benefits, and other expenses. Operating expenses are reported for nine routine service revenue-producing cost centers, six ancillary service revenue producing cost centers, eight support services cost centers, five property cost centers, and two other cost centers. The definition of each cost center follows:

89. **Expenses Skilled Nursing Care**
90. **Expenses Intermediate Care**
91. **Expenses Mentally Disordered Care**
92. **Expenses Developmentally Disabled Care**
93. **Expenses Sub-Acute Care**
94. **Expenses Sub-Acute Care - Pediatric**
95. **Expenses Transitional Inpatient Care**
96. **Expenses Hospice Inpatient Care**
97. **Expenses Other Routine Services**

See **Patient (Census) Days by Routine Service** (Items 32-40) for definitions of the nine types of care.

98. **Expenses Patient Supplies**
99. **Expenses Specialized Support Surfaces**
100. **Expenses Physical Therapy**
101. **Expenses Respiratory Therapy**
102. **Expenses Occupational Therapy**

## DATA ITEM DEFINITIONS

- 103. **Expenses Speech Pathology**
- 104. **Expenses Pharmacy**
- 105. **Expenses Laboratory**
- 106. **Expenses Home Health Services**
- 107. **Expenses Other Ancillary Services**

See **Gross Ancillary Revenue by Ancillary Service** (Items 69-78) for definitions of the ten types of ancillary services.

- 108. **Expenses Plant Operations and Maintenance** - Maintenance and repair of buildings, parking facilities, and all equipment; minor renovation of buildings and equipment; maintenance of grounds; security; and the cost of utilities.
- 109. **Expenses Housekeeping** - Care and cleaning of the interior of the physical plant.
- 110. **Expenses Laundry and Linen** - Providing laundry and linen services for facility use and personal laundry services.
- 111. **Expenses Dietary** - Preparation and delivery of food to patients.
- 112. **Expenses Social Services** - Obtaining, analyzing, and interpreting social and economic information to assist in diagnosis, treatment, and rehabilitation of patients.
- 113. **Expenses Activities** - Organizing activity programs for the benefit of the patient, including social activities, religious programs, educational activities, and exercise activities.
- 114. **Expenses Inservice Education - Nursing** - Provision of inservice education to nursing personnel, such as nurse assistant orientation and training programs.
- 115. **Expenses Administration** - Overall management and administration of the facility, general patient accounting, communication systems, data processing, patient admissions, public relations, professional liability and non-property-related insurance, licenses and taxes, medical record activities, and procurement of supplies and equipment.
- 116. **Expenses Depreciation and Amortization** - Expenses recorded to spread the cost of a capital asset over its estimated useful life. Includes depreciation expenses for property, plant, and equipment, and the amortization of goodwill and other intangibles. Depreciation and amortization are calculated using

## DATA ITEM DEFINITIONS

the straight-line method, which assigns to each period an equal portion of the asset's cost less any estimated salvage value.

- 117. **Expenses Leases and Rentals** - Lease and rental expenses relating to building, equipment, and leasehold improvements.
- 118. **Expenses Property Tax** - Property taxes relating to the operation of the facility. It does not include property taxes paid on investment property.
- 119. **Expenses Property Insurance** - Expenses incurred in maintaining all insurance policies covering the facility property. Included are property damage insurance, fire insurance and boiler insurance.
- 120. **Expenses Interest - Property, Plant, and Equipment** - Interest incurred on mortgage notes, capitalized lease obligations, and other debt incurred for the acquisition of land, buildings, and equipment.
- 121. **Expenses Interest - Other** - Interest incurred on debt not for the acquisition of land, building, and equipment.
- 122. **Expenses Provision for Bad Debts** - The amount of accounts and notes receivable estimated to be uncollectible due to the patient's unwillingness to pay.

The sum of items 89-122 equals **Total Health Care Expenses** (Item 46).

**BALANCE SHEET - ASSETS** - The Balance Sheet is a summary financial statement of the facility's financial position as of the report period end date, displaying its assets, liabilities, and equity. An asset is any physical object (tangible) or right (intangible) which provides future economic benefits to its owner, or any cost benefiting a future period. Key asset categories are reported (Items 123-129) and defined as follows:

- 123. **Current Assets** - Unrestricted cash and other assets, such as marketable securities, accounts receivable, and inventory, that will be converted into cash, or will be used, during a normal operating cycle, which is generally one year. These items are often viewed as being indicative of short-term debt-paying ability.
- 124. **Assets Whose Use Is Limited** - Assets whose use is limited either by the facility's governing board, trust agreement, or other third parties. These assets may be in the form of cash, marketable securities, pledges, or other investments.

## DATA ITEM DEFINITIONS

- 125. **Net Property, Plant, and Equipment** - The cost of depreciable assets used in facility operations, such as land, buildings, and equipment, less related accumulated depreciation. Excludes construction-in-progress.
- 126. **Construction-in-Progress** - The accumulated cost of construction that is in progress and eventually used in facility operations. Upon completion of the construction project, the asset is reclassified to the appropriate capital asset accounts, such as land and buildings.
- 127. **Investments and Other Assets** - Non-current assets which do not fit other asset categories. Examples include investments in property, plant, and equipment not used in facility operations, and long-term related party receivables.
- 128. **Intangible Assets** - Non-current assets lacking physical existence that have future economic benefits because of the rights they afford the possessor. The cost of an intangible asset is amortized over its expected useful life. Examples include goodwill, unamortized loan costs, and preopening costs.
- 129. **Total Assets** - The sum of current assets; assets whose use is limited; net property, plant, and equipment; construction-in-progress; investments and other assets; and intangible assets. Also equals **Total Liabilities and Equity** (Item 134).

**BALANCE SHEET - LIABILITIES AND EQUITY** - The Balance Sheet is a summary financial statement of the facility's financial position as of the report period end date, displaying its assets, liabilities, and equity. Liabilities are amounts owed by the facility (debtor) to another entity (creditor) payable in money, or in goods and services. Equity is the owner's interest in the facility, or the amount by which a facility's total assets exceed its total liabilities. Key liability categories and equity are reported (Items 130-134), and are defined as follows:

- 130. **Current Liabilities** - The short-term debt or obligations that, according to reasonable expectations, are to be satisfied within a normal operating cycle, or one year, whichever is longer. Examples include accounts payable, accrued compensation and related liabilities, and short-term related party payables.
- 131. **Deferred Credits** - The amount of revenue received or recorded before it is earned, such as deferred income taxes or deferred third-party income.
- 132. **Net Long-term Debt** - The amount of liabilities which are not expected to be satisfied within one year of the end of the reporting period. This amount reflects the reduction for that portion of the debt which is expected to be satisfied the next year. Net long-term debt includes mortgage notes, capitalized lease obligations, bonds payable, and long-term related party payables.
- 133. **Equity** - The owner's interest in the facility, or the amount by which a facility's total assets exceeds its total liabilities. Negative equity indicates that total liabilities exceed total assets.
- 134. **Total Liabilities and Equity** - The sum of current liabilities, deferred credits, net long-term debt, and equity. Also equals **Total Assets** (Item 129).

## DATA ITEM DEFINITIONS

**BALANCE SHEET - OTHER ITEMS** - The selected Balance Sheet items reported here are items included in the assets and liabilities reported in **Balance Sheet - Assets** (Items 123-129) and **Balance Sheet - Liabilities and Equity** (Items 130-134).

- 135. **Related Party Receivables Current** - The amount of receivables that is expected to be collected and due from the facility's parent, home office, owner or other related parties within one year.
- 136. **Related Party Receivables Noncurrent** - The noncurrent amount of receivables that are due from the facility's parent, home office, owner or other related parties.
- 137. **Related Party Payables Current** - The amount of payables that is due to the facility's parent, home office, owner or other related parties within one year.
- 138. **Related Party Payables Noncurrent** - The noncurrent portion of amounts due to the facility's parent, home office, owner or other related parties.
- 139. **Land and Land Improvements** - The cost of land and land improvements used in facility operations.
- 140. **Buildings and Improvements** - The cost of all buildings and subsequent additions used in facility operations. Includes facility buildings, parking structures, and fixed equipment.
- 141. **Leasehold Improvements** - The cost of improvements of a leasehold used in facility operations.
- 142. **Equipment** - The cost of major movable equipment, minor equipment, and furniture and furnishings used in facility operations that will be capitalized over an estimated useful life.
- 143. **Total Property, Plant, and Equipment** - The cost of all land, land improvements, buildings and improvements, leasehold improvements, and equipment used in facility operations.
- 144. **Accumulated Depreciation** - The accumulation to date of depreciation expense or that portion of the original cost of depreciable assets which already has been expensed. Accumulated depreciation relates to all depreciable assets, including land improvements, buildings and improvements, leasehold improvements, and equipment. **Total Property, Plant, and Equipment** (Item 143) minus Accumulated Depreciation equals **Net Property, Plant, and Equipment** (Item 125).
- 145. **Mortgages Payable** - The amount of unpaid principal related to all mortgages as of the report period end date. A mortgage payable is secured by a pledge of designated property.
- 146. **Capitalized Lease Obligations** - The amount of unpaid principal related to all capital leases as of the report period end date. A capital lease obligation is a lease under which the lessee (facility) records an asset and a liability, and accounts for the lease as an installment purchase of the leased property.

## DATA ITEM DEFINITIONS

147. **Bonds Payable** - The amount of unpaid principal related to all bonds as of the report period end date. A bond is a written promise to pay a sum of money at some definite future time.
148. **Total Long-term Debt** - The amount of unpaid principle related to all forms of long-term debt as of the report period end date. This includes mortgages payable, construction loans, notes under revolving credit, capitalized lease obligations, bonds payable, long-term related party payables, and other non-current liabilities.
149. **Current Maturities on Long-term Debt** - The amount of long-term debt that is due within one year from the report period end date. **Total Long-term Debt** (Item 148) minus Current Maturities on Long-term Debt equals **Net Long-term Debt** (Item 132).

**FINANCIAL RATIOS** - A comparison of related pieces of financial and/or utilization data that are usually expressed as a percentage or a decimal. All ratios are calculated to two decimal places.

150. **Current Ratio** - Total current assets (Item 123) divided by total current liabilities (Item 130). This ratio shows the dollar amount of current assets per dollar of current liabilities. It is a gross indicator of the facility's liquidity. Usually a ratio of 2.0 or more indicates a healthy liquidity position.
151. **Acid Test Ratio** - Cash plus marketable securities divided by total current liabilities (Item 130). This ratio shows the amount of cash and marketable securities per dollar of current liabilities. It is a stricter test of liquidity than the current ratio as it excludes from the numerator any assets which cannot be immediately realized to cover current liabilities. Higher values indicate that more liquid resources are available to meet current liabilities.
152. **Days in Accounts Receivable** - Net accounts receivable divided by average revenue per day [gross routine services revenue (Item 41) and gross ancillary services revenue (Item 42) less deductions from revenue (Item 43) divided by the number of days in the reporting period (Item 5)]. This ratio measures the average number of days it takes the facility to collect a receivable.
153. **Long-term Debt to Assets Rate** - Net long-term debt (Item 132) divided by total assets (Item 129) and multiplied by 100. This ratio indicates the proportion of total assets that is financed by long-term debt.
154. **Debt Service Coverage Ratio** - The sum of net income (Item 51), interest expense (Items 120 & 121), and depreciation and amortization (Item 116), divided by the sum of current maturities of long-term debt (Item 149) and interest expense (Items 120 & 121). This ratio indicates the facility's ability to meet its principal and interest payments on long-term debt. A value of 1.00 or more means that the facility is meeting its debt requirements.
155. **Operating Margin** - Net income from health care operations (Item 47) divided by total health care revenue (Item 45) (sum of gross routine services revenue, gross ancillary services revenue, less

## DATA ITEM DEFINITIONS

deductions from revenue, plus other operating revenue). This ratio indicates the percentage of health care revenue which remains as income after operating expenses have been deducted.

- 156. **Net Return on Equity** - Net income (Item 51) divided by average equity. This ratio defines the amount of net income earned per dollar of equity investment.
- 157. **Turnover on Operating Assets** - The sum of gross routine services revenue (Item 41) and gross ancillary services revenue (Item 42) less deductions from revenue (Item 43), divided by the sum of current assets (Item 123) and net property, plant, and equipment (Item 125). This ratio indicates how well operating assets are used to generate patient revenue.
- 158. **Assets to Equity Ratio** - Total assets (Item 129) divided by total equity (Item 133). This ratio indicates the extent to which equity levels are used to support assets and generate future earnings. If the value is too high, the facility may be undercapitalized; if too low, the facility may be overcapitalized. A value of 4 or 5 is a well-capitalized condition.
- 159. **Net Property, Plant, and Equipment Per Licensed Bed** - Net property, plant, and equipment (Item 125), plus construction-in-progress (Item 126), divided by the number of licensed beds (Item 22). This ratio indicates the dollar value of net fixed assets per licensed bed. Age of the facility can affect this ratio and should be considered in comparing facilities.

### **PRODUCTIVE HOURS - ROUTINE SERVICES BY NURSING EMPLOYEE CLASSIFICATION**

- Total hours actually worked or on the job by employee classification. (See **Productive Hours Total** (Item 177) for the definition of productive hours. Includes employees in all nine of the routine services detailed in Items 32-40.) The eight reported employee classifications are:

- 160. **Productive Hours Supervisors and Management** - Employees included in this classification are primarily involved in the direction, supervision, and coordination of nursing activities. Typical job titles are Director of Nursing, and Assistant Director of Nursing.
- 161. **Productive Hours Geriatric Nurse Practitioners** - Includes only Registered Nurses licensed by the Board of Registered Nursing as a nurse practitioner, who has completed an educational program in gerontological nursing, or family or adult nursing with an emphasis on care of elders.
- 162. **Productive Hours Registered Nurses** - Includes Registered Nurses (RNs) employed in the performance of direct nursing care to patients. RNs functioning as supervisors are classified as Management and Supervision.
- 163. **Productive Hours Licensed Vocational Nurses** - Includes Licensed Vocational Nurses (LVNs) employed in the performance of direct nursing care to patients.

## DATA ITEM DEFINITIONS

- 164. **Productive Hours Nurse Assistants (Aides & Orderlies)** - This classification includes non-technical personnel employed in the performance of direct nursing care to patients. Examples of job titles include Nurse Assistant, Certified Nurse Assistant Aide, and Orderly.
- 165. **Productive Hours Technical and Specialist** - Employees included in this classification usually perform activities of a creative or complex nature, and are often licensed or registered. Includes such job titles as Therapist, Technician, and Technologist. Lead positions that provide direct supervision to five or more employees are classified as Management and Supervision.
- 166. **Productive Hours Psychiatric Technicians** - Includes Licensed Psychiatric Technicians employed in the performance of direct care to patients.
- 167. **Productive Hours Other** - All others not included in the job classes described above, who are employed in the performance of direct nursing care to patients.

**PRODUCTIVE HOURS - ANCILLARY AND SUPPORT SERVICES BY COST CENTER** - Total hours actually worked or on the job by cost center. (See **Total Productive Hours** (Item 177) for the definition of productive hours.) The nine reported cost centers are:

- 168. **Productive Hours Ancillary Services** - Includes employees in all ten of the ancillary services detailed in Items 69-78.
- 169. **Productive Hours Plant Operations and Maintenance**
- 170. **Productive Hours Housekeeping**
- 171. **Productive Hours Laundry and Linen**
- 172. **Productive Hours Dietary**
- 173. **Productive Hours Social Services**
- 174. **Productive Hours Activities**
- 175. **Productive Hours Inservice Education - Nursing**
- 176. **Productive Hours Administration**

See **Operating Expenses by Cost Center** (Items 108-115) for definitions of the eight support services cost centers.

- 177. **Productive Hours Total** - Total hours actually worked by all health care employees, including paid time spent attending meetings and educational activities at or away from the facility. Does not include non-productive hours or “on-call” hours. Equals the sum of Items 160-176.



## DATA ITEM DEFINITIONS

### **TEMPORARY STAFFING PRODUCTIVE HOURS - ROUTINE SERVICES BY NURSING**

**CLASSIFICATION** - Total hours actually worked or on the job for those individuals who work at the facility, but are not paid through the facility's payroll system. This includes registry nursing personnel. (Includes temporary staffing in all nine of the routine services detailed in Items 32-40. See **Productive Hours Total** (Item 177) for the definition of productive hours.)

- 178. **Temporary Hours Geriatric Nurse Practitioners**
- 179. **Temporary Hours Registered Nurses**
- 180. **Temporary Hours Licensed Vocational Nurses**
- 181. **Temporary Hours Nurse Assistants (Aides and Orderlies)**
- 182. **Temporary Hours Psychiatric Technicians**
- 183. **Temporary Hours Other**
- 184. **Temporary Staffing Hours Total** - The sum of Items 178-183.

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 160-167) for definitions of the employee classifications.

### **SALARIES AND WAGES - ROUTINE SERVICES BY NURSING EMPLOYEE**

**CLASSIFICATION** - All remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off. (Includes employees in all nine of the routine services detailed in Items 32-40.)

- 185. **Salaries and Wages Supervisors and Management**
- 186. **Salaries and Wages Geriatric Nurse Practitioners**
- 187. **Salaries and Wages Registered Nurses**
- 188. **Salaries and Wages Licensed Vocational Nurses**
- 189. **Salaries and Wages Nurse Assistants (Aides and Orderlies)**
- 190. **Salaries and Wages Technicians and Specialists**

## DATA ITEM DEFINITIONS

191. **Salaries and Wages Psychiatric Technicians**

192. **Salaries and Wages Other**

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 160-167) for definitions of the eight employee classifications.

**SALARIES AND WAGES - ANCILLARY AND SUPPORT SERVICES BY COST CENTER** - All remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off.

193. **Salaries and Wages Ancillary Services** - Includes employees in all ten of the ancillary services detailed in Items 69-78.

194. **Salaries and Wages Plant Operations and Maintenance**

195. **Salaries and Wages Housekeeping**

196. **Salaries and Wages Laundry and Linen**

197. **Salaries and Wages Dietary**

198. **Salaries and Wages Social Services**

199. **Salaries and Wages Activities**

200. **Salaries and Wages Inservice Education - Nursing**

201. **Salaries and Wages Administration**

See **Operating Expenses by Cost Center** (Items 108-115) for definitions of the eight support services cost centers.

202. **Salaries and Wages Total** - All remuneration for services performed by all health care employees (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off. Equals the sum of Items 185-201.

**TEMPORARY STAFFING- AMOUNT PAID BY NURSING CLASSIFICATION** - Total amount paid for those individuals who work at the facility, but are not paid through the facility's payroll system. This

## DATA ITEM DEFINITIONS

includes registry nursing personnel. (Includes temporary staffing in all nine of the routine services detailed in Items 32-40.)

- 203. **Amount Paid Temporary Geriatric Nurse Practitioners**
- 204. **Amount Paid Temporary Registered Nurses**
- 205. **Amount Paid Temporary Licensed Vocational Nurses**
- 206. **Amount Paid Temporary Nurse Assistants (Aides and Orderlies)**
- 207. **Amount Paid Temporary Psychiatric Technicians**
- 208. **Amount Paid Temporary Other**
- 209. **Amount Paid Temporary Staffing, Total** - The sum of Items 203-209.

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 160-167) for definitions of the employee classifications.

**LABOR TURNOVER INFORMATION** - Selected information on total health care employees for the facility.

- 210. **Average Number of Employees** - The sum of the number of health care employees paid each payroll period during the reporting period divided by the number of payroll periods.
- 211. **Employee Turnover Percentage** - The number of times an employee is replaced during the period. This is expressed as a percentage and is calculated by dividing the total number of people employed during the period by the average number of employees times 100, minus 100.
- 212. **Employees with Continuous Service for the Entire Period** - The number of employees who were working for the facility at the beginning of the reporting period that were still working for the facility at the end of the period.

## **APPENDIX A**

### **DISCLOSURE REPORT REFERENCES**

This appendix is a cross-reference between the data items included in the data file and the page-column-line references on the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Report (Disclosure Report), the source of most of these data items.



## APPENDIX A - DISCLOSURE REPORT REFERENCES

This appendix is a cross-reference between the data items included in the data file and the page-column-line references on the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Report (Disclosure Report), the source of most of these data items.

When using this cross-reference, please note the following abbreviations and symbols that are being used:

P	Page number	x	Multiply
C	Column number	÷	Divide
L	Line number	=	Equals
+	Add	-	Subtract (spaces before/after sign)

If you would like a copy of the Disclosure Report forms, please call OSHPD's Data Users Support Group at (916) 322-2814.

The first two columns of this appendix reference the same data item number (Item No.) and data field name (Data Item) used throughout this documentation. The third column shows the source of the data, which is usually the page-column-line reference from the Disclosure Report.

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
<b>Disclosure Report Information</b>		
1	OSHPD Facility Number	OSHPD Activity System
2	Facility DBA Name	OSHPD Activity System-FYE Segment
3	Report Period Begin Date	P1 C1 L25
4	Report Period End Date	P1 C1 L26
5	Days in Report Period	(P1 C1 L26 - P1 C1 L25) + 1
6	Data Status Indicator	Manually coded as "Audited" or "In Process"
7	Comparable Facility Indicator	Manually coded as "C" or "N"
<b>General Facility Information</b>		
8	County Number	Based on 4th and 5th digit of OSHPD Facility Number
9	Health Service Area (HSA) Number	OSHPD Activity System
10	Health Facility Planning Area (HFPA) Number	OSHPD Activity System
11	License Category	If P2.1 C1 L1 = 1, "SNF" If P2.1 C1 L2 = 1, "ICF" If P2.1 C1 L3 = 1, "SNF/RES" If P2.1 C1 L4 = 1, "ICF/RES" If P2.1 C1 L5 = 1, "CLHF"
12	Type of Control	If P2.1 C1 L10 = 1, "Church Related" If P2.1 C1 L11 = 1, "Not-for-Profit" If P2.1 C1 L12 = 1, "Investor Owned" If P2.1 C1 L14 = 1, "State" If P2.1 C1 L15 = 1, "County" If P2.1 C1 L16 = 1, "City/County" If P2.1 C1 L17 = 1, "City" If P2.1 C1 L18 = 1, "District"
13	Legal Organization	If P2.1 C3 L10 = 1, "Corporation" If P2.1 C3 L11 = 1, "Division" If P2.1 C3 L12 = 1, "Partnership" If P2.1 C3 L13 = 1, "Proprietorship" If P2.1 C3 L14 = 1, "Other"
14	Phone Number	OSHPD Activity System
15	Street Address	OSHPD Activity System
16	City	OSHPD Activity System
17	Zip Code	OSHPD Activity System
18	Medi-Cal Provider Number	P1 C1 L3
19	Administrator	P1 C1 L12
20	Related to Other Facilities	P3.1 C1 L60 = 1: "Yes"; =2: "No"
21	Parent Organization	P3.1 C1 L70
<b>Licensed Beds</b>		
22	Licensed Beds (End of Period)	P4.3 C1 L5
23	Licensed Beds (Average)	P4.3 C1 L10
<b>Utilization Data</b>		
24	Patient (Census) Days Total	P4.1 C9 L70

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
25	Occupancy Rate	P4.3 C1 L60
26	Admissions Total	P4.3 C1 L40
27	Discharges Total	P4.3 C1 L45
<b>Patient (Census) Days Total by Payer</b>		
28	Patient (Census) Days Medicare	P4.1 C1 L70
29	Patient (Census) Days Medi-Cal	P4.1 C3 L70
30	Patient (Census) Days Self-Pay	P4.1 C5 L70
31	Patient (Census) Days Other Payers	P4.1 C7 L70
<b>Patient (Census) Days by Routine Service</b>		
32	Patient (Census) Days Skilled Nursing Care	P4.1 C9 L5
33	Patient (Census) Days Intermediate Care	P4.1 C9 L10
34	Patient (Census) Days Mentally Disabled Care	P4.1 C9 L15
35	Patient (Census) Days Developmentally Disabled Care	P4.1 C9 L20
36	Patient (Census) Days Sub-Acute Care	P4.1 C9 L25
37	Patient (Census) Days Sub-Acute Care - Pediatric	P4.1 C9 L30
38	Patient (Census) Days Transitional Inpatient Care	P4.1 C9 L35
39	Patient (Census) Days Hospice Inpatient Care	P4.1 C9 L40
40	Patient (Census) Days Other Routine Services	P4.1 C9 L45
<b>Income Statement</b>		
41	Gross Routine Services Revenue Total	P8 C1 L5
42	Gross Ancillary Services Revenue Total	P8 C1 L7
43	Deductions From Revenue Total	P8 C1 L10
44	Other Operating Revenue	P8 C1 L20
45	Total Health Care Revenue	P8 C1 L25
46	Total Health Care Expenses	P8 C1 L200
47	Net from Health Care Operations	P8 C1 L205
48	Nonhealth Care Revenue and Expenses, Net	P8 C1 L210
49	Provision for Income Taxes	P8 C1 L230
50	Extraordinary Items	P8 C1 L250
51	Net Income/Loss	P8 C1 L255
<b>Gross Routine Revenue by Payer</b>		
52	Gross Routine Services Revenue Medicare	P4.1 C2 L70
53	Gross Routine Services Revenue Medi-Cal	P4.1 C4 L70
54	Gross Routine Services Revenue Self-Pay	P4.1 C6 L70
55	Gross Routine Services Revenue Other Payers	P4.1 C8 L70
<b>Gross Routine Revenue by Routine Service</b>		
56	Gross Revenue Skilled Nursing Care	P4.1 C10 L5
57	Gross Revenue Intermediate Care	P4.1 C10 L10
58	Gross Revenue Mentally Disabled Care	P4.1 C10 L15
59	Gross Revenue Developmentally Disabled Care	P4.1 C10 L20
60	Gross Revenue Sub-Acute Care	P4.1 C10 L25
61	Gross Revenue Sub-Acute Care - Pediatric	P4.1 C10 L30



## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
62	Gross Revenue Transitional Inpatient Care	P4.1 C10 L35
63	Gross Revenue Hospice Inpatient Care	P4.1 C10 L40
64	Gross Revenue Other Routine Services	P4.1 C10 L45
<b>Gross Ancillary Revenue by Payer</b>		
65	Gross Ancillary Services Revenue Medicare	P4.1 C2 L170
66	Gross Ancillary Services Revenue Medi-Cal	P4.1 C4 L170
67	Gross Ancillary Services Revenue Self-Pay	P4.1 C6 L170
68	Gross Ancillary Services Revenue Other Payers	P4.1 C8 L170
<b>Gross Ancillary Revenue by Ancillary Service</b>		
69	Gross Revenue Patient Supplies	P4.1 C10 L105
70	Gross Revenue Specialized Support Surfaces	P4.1 C10 L110
71	Gross Revenue Physical Therapy	P4.1 C10 L115
72	Gross Revenue Respiratory Therapy	P4.1 C10 L120
73	Gross Revenue Occupational Therapy	P4.1 C10 L125
74	Gross Revenue Speech Pathology	P4.1 C10 L130
75	Gross Revenue Pharmacy	P4.1 C10 L135
76	Gross Revenue Laboratory	P4.1 C10 L140
77	Gross Revenue Home Health Services	P4.1 C10 L145
78	Gross Revenue Other Ancillary Services	P4.1 C10 L155
<b>Deductions from Revenue by Classification</b>		
79	Charity Adjustments	P4.1 C1 L205
80	Administrative Adjustments	P4.1 C1 L210
81	Contractual Adjustments - Medicare	P4.1 C1 L215
82	Contractual Adjustments - Medical	P4.1 C1 L220
83	Contractual Adjustments - Other	P4.1 C1 L225
84	Other Deductions from Revenue	P4.1 C1 L230
<b>Operating Expenses by Natural Classification</b>		
85	Expenses Salaries and Wages	P10.1 C1 L175
86	Expenses Employee Benefits	P10.1 C2 L175
87	Expenses Other	P10.1 C3 L175
88	Workers Compensation Insurance (Included in Benefits)	P10.1 C2 L185
<b>Operating Expenses by Cost Center</b>		
89	Expenses Skilled Nursing Care	P8 C1 L30
90	Expenses Intermediate Care	P8 C1 L35
91	Expenses Mentally Disabled Care	P8 C1 L40
92	Expenses Developmentally Disabled Care	P8 C1 L45
93	Expenses Sub-Acute Care	P8 C1 L50
94	Expenses Sub-Acute Care - Pediatric	P8 C1 L51
95	Expenses Transitional Inpatient Care	P8 C1 L53
96	Expenses Hospice Inpatient Care	P8 C1 L55
97	Expenses Other Routine Services	P8 C1 L60

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
98	Expenses Patient Supplies	P8 C1 L70
99	Expenses Specialized Surfaces	P8 C1 L72
100	Expenses Physical Therapy	P8 C1 L75
101	Expenses Respiratory Therapy	P8 C1 L76
102	Expenses Occupational Therapy	P8 C1 L77
103	Expenses Speech Pathology	P8 C1 L78
104	Expenses Pharmacy	P8 C1 L80
105	Expenses Laboratory	P8 C1 L85
106	Expenses Home Health Services	P8 C1 L90
107	Expenses Other Ancillary Services	P8 C1 L95
108	Expenses Plant Operations and Maintenance	P8 C1 L105
109	Expenses Housekeeping	P8 C1 L110
110	Expenses Laundry and Linen	P8 C1 L115
111	Expenses Dietary	P8 C1 L120
112	Expenses Social Services	P8 C1 L125
113	Expenses Activities	P8 C1 L130
114	Expenses Inservice Education - Nursing	P8 C1 L135
115	Expenses Administration	P8 C1 L140
116	Expenses Depreciation and Amortization	P8 C1 L155
117	Expenses Leases and Rentals	P8 C1 L160
118	Expenses Property Tax	P8 C1 L165
119	Expenses Property Insurance	P8 C1 L170
120	Expenses Interest - Property, Plant, and Equipment	P8 C1 L175
121	Expenses Interest - Other	P8 C1 L185
122	Expenses Provision for Bad Debts	P8 C1 L190
<b>Balance Sheet - Assets</b>		
123	Current Assets	P5.1 C1 L60
124	Assets Whose Use Is Limited	P5.1 C1 L90
125	Net Property, Plant, and Equipment	P5.1 C1 L135
126	Construction-in-Progress	P5.1 C1 L140
127	Investments and Other Assets	P5.1 C1 L170
128	Intangible Assets	P5.1 C1 L195
129	Total Assets	P5.1 C1 L200
<b>Balance Sheet - Liabilities and Equity</b>		
130	Current Liabilities	P5.2 C1 L60
131	Deferred Credits	P5.2 C1 L80
132	Net Long-term Debt	P5.2 C1 L130
133	Equity	P5.2 C1 L180
134	Total Liabilities and Equity	P5.2 C1 L185
<b>Balance Sheet - Other Items</b>		
135	Related Party Receivables Current	P5.1 C1 L50
136	Related Party Receivables Noncurrent	P5.1 C1 L160
137	Related Party Payables Current	P5.2 C1 L45
138	Related Party Payables Noncurrent	P5.2 C1 L110
139	Land and Land Improvements	P5.1 C1 L95+L100

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
140	Buildings and Improvements	P5.1 C1 L105
141	Leasehold Improvements	P5.1 C1 L115
142	Equipment	P5.1 C1 L125
143	Total Property, Plant and Equipment	P5.1 C1 L95+L100+L105+L115+L125
144	Accumulated Depreciation	P5.1 C1 L110+L120+L130
145	Mortgages Payable	P5.2 C1 L85
146	Capitalized Lease Obligations	P5.2 C1 L100
147	Bonds Payable	P5.2 C1 L105
148	Total Long-term Debt	P5.2 C1 L120
149	Current Maturities on Long-term Debt	P5.2 C1 L125
<b>Financial Ratios (Calculated to two decimal places.)</b>		
150	Current Ratio	P5.1 C1 L60 / P5.2 C1 L60
151	Acid Test Ratio	(P5.1 C1 L5+L10) / P5.2 C1 L60
152	Days in Accounts Receivable	(P5.1 C1 L20+L25) / [P8 C1 L15 / (P1 C1 L26-L25+1)]
153	Long-term Debt to Assets Rate	(P5.2 C1 L130 / P5.1 C1 L200) x 100
154	Debt Service Coverage Ratio	(P8 C1 L155+L175+L185+L255) / (P5.2 C1 L50 + P8 C1 L175+L185)
155	Operating Margin	P8 C1 L205 / (P8 C1 L15+L20) X 100
156	Net Return on Equity	P8 C1 L255 / [(P7 C1 L7+L32) / 2]
157	Turnover on Operating Assets	P8 C1 L15 / (P5.1 C1 L60+L135)
158	Assets to Equity Ratio	P5.1 C1 L200 / P5.2 C1 L180
159	Net Property, Plant, and Equipment Per Licensed Bed	(P5.1 C1 L135+L140) / P4.3 C1 L10
<b>Productive Hours Routine Services by Nursing Employee Classification</b>		
160	Productive Hours Supervisors and Management	P12.1 C1 L5+L70+L140+L190
161	Productive Hours Geriatric Nurse Practitioners	P12.1 C1 L10+L75+L145+L191
162	Productive Hours Registered Nurses	P12.1 C1 L25+L90+L150+L192
163	Productive Hours Licensed Vocational Nurses	P12.1 C1 L30+L95+L155+L193
164	Productive Hours Nurse Assistants (Aides and Orderlies)	P12.1 C1 L35+L100+L160+L194
165	Productive Hours Technicians and Specialists	P12.1 C1 L40+L105+L165+L195
166	Productive Hours Psychiatric Technicians	P12.1 C1 L45+L110+L170+L196
167	Productive Hours Other	P12.1 C1 L60+L125+L175+L198
<b>Productive Hours by Ancillary and Support Services Cost Center</b>		
168	Productive Hours Ancillary Services	P12.1 C1 L230
169	Productive Hours Plant Operations and Maintenance	P12.1 C1 L250
170	Productive Hours Housekeeping	P12.1 C1 L255
171	Productive Hours Laundry and Linen	P12.1 C1 L260
172	Productive Hours Dietary	P12.1 C1 L265
173	Productive Hours Social Services	P12.1 C1 L270
174	Productive Hours Activities	P12.1 C1 L275
175	Productive Hours Inservice Education - Nursing	P12.1 C1 L280
176	Productive Hours Administration	P12.1 C1 L285
177	Productive Hours Total	P12.1 C1 L300
<b>Temporary Staffing Productive Hours Routine Services by Classification</b>		

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
178	Temporary Hours Geriatric Nurse Practitioners	P12.2 C1 L405+L440+L475+L510
179	Temporary Hours Registered Nurses	P12.2 C1 L410+L445+L480+L515
180	Temporary Hours Licensed Vocational Nurses	P12.2 C1 L415+L450+L485+L520
181	Temporary Hours Nurse Assistants (Aides and Orderlies)	P12.2 C1 L420+L455+L490+L525
182	Temporary Hours Psychiatric Technicians	P12.2 C1 L425+L460+L495+L530
183	Temporary Hours Other	P12.2 C1 L430+L465+L500+L535
184	Temporary Hours Total	P12.2 C1 L435+L470+L505+L540
<b>Salaries and Wages Routine Services by Nursing Employee Classification</b>		
185	Salaries and Wages Supervisors and Management	P12.1 C2 L5+L70+L140+L190
186	Salaries and Wages Geriatric Nurse Practitioners	P12.1 C2 L10+L75+L145+L191
187	Salaries and Wages Registered Nurses	P12.1 C2 L25+L90+L150+L192
188	Salaries and Wages Licensed Vocational Nurses	P12.1 C2 L30+L95+L155+L193
189	Salaries and Wages Nurse Assistants (Aides and Orderlies)	P12.1 C2 L35+L100+L160+L194
190	Salaries and Wages Technicians and Specialists	P12.1 C2 L40+L105+L165+L195
191	Salaries and Wages Psychiatric Technicians	P12.1 C2 L45+L110+L170+L196
192	Salaries and Wages Other	P12.1 C2 L60+L125+L175+L198
<b>Salaries and Wages by Ancillary and Support Services Cost Center</b>		
193	Salaries and Wages Ancillary Services	P12.1 C2 L230
194	Salaries and Wages Plant Operations and Maintenance	P12.1 C2 L250
195	Salaries and Wages Housekeeping	P12.1 C2 L255
196	Salaries and Wages Laundry and Linen	P12.1 C2 L260
197	Salaries and Wages Dietary	P12.1 C2 L265
198	Salaries and Wages Social Services	P12.1 C2 L270
199	Salaries and Wages Activities	P12.1 C2 L275
200	Salaries and Wages Inservice Education - Nursing	P12.1 C2 L280
201	Salaries and Wages Administration	P12.1 C2 L285
202	Salaries and Wages Total	P12.1 C2 L300
<b>Temporary Staffing Amount Paid by Classification</b>		
203	Amount Paid Temporary Geriatric Nurse Practitioners	P12.2 C2 L405+L440+L475+L510
204	Amount Paid Temporary Registered Nurses	P12.2 C2 L410+L445+L480+L515
205	Amount Paid Temporary Licensed Vocational Nurses	P12.2 C2 L415+L450+L485+L520
206	Amount Paid Temporary Nurse Assistants (Aides and Orderlies)	P12.2 C2 L420+L455+L490+L525
207	Amount Paid Temporary Psychiatric Technicians	P12.2 C2 L425+L460+L495+L530
208	Amount Paid Temporary Other	P12.2 C2 L430+L465+L500+L535
209	Amount Paid Temporary Staffing, Total	P12.2 C2 L435+L470+L505+L540
<b>Labor Turnover Information</b>		
210	Average Number of Employees	P12.2 C1 L615
211	Employee Turnover Percentage	P12.2 C1 L625
212	Employees with Continuous Service for the Entire Period	P12.2 C1 L630



## **APPENDIX B**

### **ADDITIONAL CALCULATIONS AND FORMULAS**

OSHPD calculates and publishes various data derived from the Disclosure Reports. This appendix contains a list of common calculated data items which are not included in the data file, but can be derived by using the data items contained in the data file. These calculations can be performed for individual facilities, or in aggregate, by combining the components of each formula for a group of facilities.



## APPENDIX B - ADDITIONAL CALCULATIONS AND FORMULAS

The data file excludes some of the calculations that are published in OSHPD's Long-term Care Facility Financial Data publications. The items listed below present many of these calculated items and indicate the names and numbers of the data items referenced in this documentation. A list of these common calculated data items and their related formulas follows:

<u>Utilization Calculations</u>	<u>Formulas</u>
Average Daily Census	Item 24 ÷ Item 5
Patient Days by Payer or Type of Care as a Percentage of Total Patient Days	Items 28 through 40 ÷ Item 24
<u>Financial Calculations - Gross Revenue</u>	<u>Formulas</u>
Gross Routine Revenue by Payer:	
Medicare Gross Routine Revenue per Medicare Patient Day	Item 52 ÷ Item 28
Medi-Cal Gross Routine Revenue per Medi-Cal Patient Day	Item 53 ÷ Item 29
Self Pay Gross Routine Revenue per Self Pay Patient Day	Item 54 ÷ Item 30
Other Payer Gross Routine Revenue per Other Payer Patient Day	Item 55 ÷ Item 31
Total Gross Routine Revenue per Patient Day	Item 41 ÷ Item 24
Gross Routine Revenue by Payer as a Percentage of Total Gross Routine Item 41	Items 52 through 55 ÷ Item 41
Routine Gross Revenue by Routine Service:	
Gross Revenue - Skilled Nursing per Skilled Nursing Patient Day	Item 56 ÷ Item 32
Gross Revenue - Intermediate Care per Intermediate Care Patient Day	Item 57 ÷ Item 33
Gross Revenue - Mentally Disabled Care per MD Care Patient Day	Item 58 ÷ Item 34
Gross Revenue - Developmentally Disabled Care per DD Care Patient Day	Item 59 ÷ Item 35
Gross Revenue - Sub-Acute Care per Sub-Acute Care Patient Day	Item 60 ÷ Item 36
Gross Revenue - Sub-Acute Care - Pediatric per Sub-Acute – Ped. Patient Day	Item 61 ÷ Item 37
Gross Revenue - Transitional Inpatient Care per TIC Patient Day	Item 62 ÷ Item 38
Gross Revenue - Hospice Inpatient Care per Hospice Inpatient Care Patient Day	Item 63 ÷ Item 39
Gross Revenue - Other Routine Services per Other Routine Patient Day	Item 64 ÷ Item 40
Gross Routine Revenue by Type of Care as a Percentage of Total Gross Routine	Items 56 through 64 ÷ Item 41
Gross Ancillary Revenue by Payer:	
Medicare Gross Ancillary Revenue per Medicare Patient Day	Item 65 ÷ Item 28
Medi-Cal Gross Ancillary Revenue per Medi-Cal Patient Day	Item 66 ÷ Item 29
Self Pay Gross Ancillary Revenue per Self Pay Patient Day	Item 67 ÷ Item 30
Other Payer Gross Ancillary Revenue per Other Payer Patient Day	Item 68 ÷ Item 31
Total Gross Ancillary Revenue per Patient Day	Item 42 ÷ Item 24
Gross Ancillary Revenue by Payer as a Percent of Total Gross Ancillary Rev.	Items 65 through 68 ÷ Item 42



## APPENDIX B - ADDITIONAL CALCULATIONS AND FORMULAS

Gross Ancillary Revenue by Ancillary Service per Patient Day	Items 69 through 78 ÷ Item 24
Gross Ancillary Rev. by Ancillary Service as a Percent of Total Gross Ancillary	Items 69 through 78 ÷ Item 42

<u>Financial Calculations – Net Revenue</u>	<u>Formulas</u>
---	-----------------

Net Revenue by Payer:

Net Revenue – Medicare	Item 52 + Item 65 - Item 81
Net Revenue – Medi-Cal	Item 53 + Item 66 – Item 82
Net Revenue – Self Pay Item 84	Item 54 + Item 67 - Item 79 – Item 80 – Item 84
Net Revenue – Other Payer	Item 55 + Item 68 – Item 83
Net Revenue – Total	Item 41 + Item 42 – Item 43

Net Revenue per Day by Payer:

Medicare Net Revenue per Medicare Patient Day Item 28	(Item 52 + Item 65 - Item 81) ÷ Item 28
Medi-Cal Net Revenue per Medi-Cal Patient Day Item 29	(Item 53 + Item 66 – Item 82) ÷ Item 29
Self-Pay Net Revenue per Self Pay Patient Day 30	(Item 54 + Item 67 - Item 79 – Item 80 – Item 84) ÷ Item 30
Other Payer Net Revenue per Other Payer Patient Day	(Item 55 + Item 68 – Item 83) ÷ Item 31
Total Net Revenue per Total Patient Day Item 24	(Item 41 + Item 42 – Item 43) ÷ Item 24

<u>Financial Calculations - Expenses</u>	<u>Formulas</u>
--	-----------------

Expense - Skilled Nursing per Skilled Nursing Patient Day	Item 89 ÷ Item 32
Expense - Intermediate Care per Intermediate Care Patient Day	Item 90 ÷ Item 33
Expense - Mentally Disordered Care per Mentally Disordered Care Patient Day	Item 91 ÷ Item 34
Expense - Developmentally Disabled Care per DD Care Patient Day	Item 92 ÷ Item 35
Expense - Sub-Acute Care per Sub-Acute Care Patient Day	Item 93 ÷ Item 36
Expense - Sub-Acute Care - Pediatric per Sub-Acute - Pediatric Patient Day	Item 94 ÷ Item 37
Expense - Transitional Inpatient Care per Transitional Inpatient Care Patient Day	Item 95 ÷ Item 38
Expense - Hospice Inpatient Care per Hospice Inpatient Care Patient Day	Item 96 ÷ Item 39
Expense - Other Routine Services per Other Routine Services Patient Day	Item 97 ÷ Item 40

Expenses - Ancillary Services per Patient Day	Items 98 through 107 ÷ Item 24
Expenses - Support Services per Patient Day	Items 108 through 115 ÷ Item 24
Expenses - Property per Patient Day	Items 116 through 120 ÷ Item 24
Expenses - Other per Patient Day	Items 121 and 122 ÷ Item 24

Expenses by Cost Center as a Percentage of Total Expenses	Items 89 through 122 ÷ Item 46
---	--------------------------------

Employee Benefits as a Percentage of Total Labor Costs	[Item 86 ÷ (Item 85+Item 86)] x 100
--	--

## APPENDIX B - ADDITIONAL CALCULATIONS AND FORMULAS

<u>Labor Productivity</u>	<u>Formulas</u>
Note: The following FTE calculations assume a 365-day reporting period. If the Days in Report Period (Item 5) do not equal 365, multiply Item 5 times 5.7 (2,080 ÷ 365) instead of using 2,080.	
Full-Time Equivalent Employees	Items 160 through 177 ÷ 2,080
Full-Time Equivalent Temporary Nursing Staff	Items 178 through 184 ÷ 2,080
Productive Hours per Patient Day	Items 160 through 184 ÷ Item 24
Salaries and Wages by Cost Center as a Percent of Total Salaries and Wages	Items 185 through 201 ÷ Item 202
Note: The above calculation excludes the expenses associated with contracted labor, such as registry nursing personnel.	
Hourly Average Wage Rate by Cost Center	Items 185 through 201 ÷ Items 160 through 177
Salaries and Wages per Patient Day by Cost Center	Items 185 through 202 ÷ Item 24



## **APPENDIX C**

### **COUNTY - HSA - HFPA CROSS-REFERENCE LIST**

This appendix lists in county number and name order the Health Service Area (HSA) numbers, and HSA names, Health Facility Planning Area (HFPA) numbers, and HFPA names that are located in that county. In some instances, the HFPA may cross the boundaries of more than one county.



### APPENDIX C - COUNTY - HSA - HFPA CROSS-REFERENCE LIST

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
01	ALAMEDA	05	EAST BAY	0415	BERKELEY
01	ALAMEDA	05	EAST BAY	0417	OAKLAND
01	ALAMEDA	05	EAST BAY	0419	LIVERMORE
01	ALAMEDA	05	EAST BAY	0421	HAYWARD
02	ALPINE	06	NORTH SAN JOAQUIN	0501	JACKSON (also in Amador County)
03	AMADOR	06	NORTH SAN JOAQUIN	0501	JACKSON (also in Alpine County)
04	BUTTE	01	NORTHERN CALIFORNIA	0219	CHICO
04	BUTTE	01	NORTHERN CALIFORNIA	0220	PARADISE
04	BUTTE	01	NORTHERN CALIFORNIA	0221	OROVILLE
05	CALAVERAS	06	NORTH SAN JOAQUIN	0503	SAN ANDREAS
06	COLUSA	01	NORTHERN CALIFORNIA	0225	COLUSA
07	CONTRA COSTA	05	EAST BAY	0411	CONCORD
07	CONTRA COSTA	05	EAST BAY	0413	RICHMOND
08	DEL NORTE	01	NORTHERN CALIFORNIA	0101	CRESCENT CITY
09	EL DORADO	02	GOLDEN EMPIRE	0304	PLACERVILLE
09	EL DORADO	02	GOLDEN EMPIRE	0306	SOUTH LAKE TAHOE
10	FRESNO	09	CENTRAL	0605	FRESNO
10	FRESNO	09	CENTRAL	0607	REEDLEY
10	FRESNO	09	CENTRAL	0609	COALINGA
11	GLENN	01	NORTHERN CALIFORNIA	0223	WILLOWS
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0103	HOOPA (also in Siskiyou & Trinity counties)
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0105	EUREKA
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0107	FORTUNA
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0109	GARBERVILLE (also in Mendocino county)
13	IMPERIAL	14	SAN DIEGO/IMPERIAL	1424	IMPERIAL COUNTY
14	INYO	12	INLAND COUNTIES	1201	SOUTHERN INYO COUNTY
14	INYO	12	INLAND COUNTIES	1203	NORTHERN INYO COUNTY
15	KERN	09	CENTRAL	0617	BAKERSFIELD
15	KERN	09	CENTRAL	0619	KERN RIVER VALLEY
15	KERN	09	CENTRAL	0621	RIDGECREST
15	KERN	09	CENTRAL	0623	TEHACHAPI
15	KERN	09	CENTRAL	0625	TAFT
16	KINGS	09	CENTRAL	0615	HANFORD
17	LAKE	01	NORTHERN CALIFORNIA	0115	LAKEPORT
18	LASSEN	01	NORTHERN CALIFORNIA	0210	FALL RIVER MILLS (also in Shasta county)

### APPENDIX C - COUNTY - HSA - HFPA CROSS-REFERENCE LIST

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
18	LASSEN	01	NORTHERN CALIFORNIA	0213	SUSANVILLE
19	LOS ANGELES	11	LOS ANGELES COUNTY	0901	LANCASTER
19	LOS ANGELES	11	LOS ANGELES COUNTY	0903	SAN FERNANDO
19	LOS ANGELES	11	LOS ANGELES COUNTY	0905	VAN NUYS
19	LOS ANGELES	11	LOS ANGELES COUNTY	0907	BURBANK
19	LOS ANGELES	11	LOS ANGELES COUNTY	0909	GLENDALE
19	LOS ANGELES	11	LOS ANGELES COUNTY	0911	PASADENA
19	LOS ANGELES	11	LOS ANGELES COUNTY	0913	WEST SAN GABRIEL
19	LOS ANGELES	11	LOS ANGELES COUNTY	0915	EAST SAN GABRIEL
19	LOS ANGELES	11	LOS ANGELES COUNTY	0917	POMONA
19	LOS ANGELES	11	LOS ANGELES COUNTY	0919	WHITTIER
19	LOS ANGELES	11	LOS ANGELES COUNTY	0921	DOWNEY/NORWALK
19	LOS ANGELES	11	LOS ANGELES COUNTY	0923	LYNWOOD
19	LOS ANGELES	11	LOS ANGELES COUNTY	0925	LOS ANGELES
19	LOS ANGELES	11	LOS ANGELES COUNTY	0927	SANTA MONICA
19	LOS ANGELES	11	LOS ANGELES COUNTY	0929	INGLEWOOD
19	LOS ANGELES	11	LOS ANGELES COUNTY	0931	TORRANCE
19	LOS ANGELES	11	LOS ANGELES COUNTY	0933	LONG BEACH
19	LOS ANGELES	11	LOS ANGELES COUNTY	0935	WATTS
19	LOS ANGELES	11	LOS ANGELES COUNTY	0937	LA CANADA
20	MADERA	09	CENTRAL	0601	MADERA
21	MARIN	04	WEST BAY	0405	SAN RAFAEL
22	MARIPOSA	09	CENTRAL	0603	MARIPOSA
23	MENDOCINO	01	NORTHERN CALIFORNIA	0109	GARBERVILLE (also in Humboldt county)
23	MENDOCINO	01	NORTHERN CALIFORNIA	0111	FORT BRAGG
23	MENDOCINO	01	NORTHERN CALIFORNIA	0112	WILLITS
23	MENDOCINO	01	NORTHERN CALIFORNIA	0113	UKIAH
24	MERCED	06	NORTH SAN JOAQUIN	0515	MERCED
24	MERCED	06	NORTH SAN JOAQUIN	0516	TURLOCK (also in Stanislaus county)
24	MERCED	06	NORTH SAN JOAQUIN	0517	LOS BANOS
25	MODOC	01	NORTHERN CALIFORNIA	0201	ALTURAS
26	MONO	12	INLAND COUNTIES	1205	MONO COUNTY
27	MONTEREY	08	MID-COAST	0705	SALINAS
27	MONTEREY	08	MID-COAST	0707	MONTEREY
27	MONTEREY	08	MID-COAST	0709	KING CITY
27	MONTEREY	08	MID-COAST	0711	WATSONVILLE (also in Santa Cruz

### APPENDIX C - COUNTY - HSA - HFPA CROSS-REFERENCE LIST

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
					county)
28	NAPA	03	NORTH BAY	0407	NAPA
29	NEVADA	02	GOLDEN EMPIRE	0301	NEVADA CITY (also in Sierra county)
29	NEVADA	02	GOLDEN EMPIRE	0302	NORTH LAKE TAHOE (also in Placer county)
30	ORANGE	13	ORANGE COUNTY	1011	FULLERTON
30	ORANGE	13	ORANGE COUNTY	1012	ANAHEIM
30	ORANGE	13	ORANGE COUNTY	1013	BUENA PARK
30	ORANGE	13	ORANGE COUNTY	1014	HUNTINGTON BEACH
30	ORANGE	13	ORANGE COUNTY	1015	SANTA ANA
30	ORANGE	13	ORANGE COUNTY	1016	NEWPORT BEACH
30	ORANGE	13	ORANGE COUNTY	1017	SOUTH ORANGE
31	PLACER	02	GOLDEN EMPIRE	0302	NORTH LAKE TAHOE (also in Nevada county)
31	PLACER	02	GOLDEN EMPIRE	0308	AUBURN
31	PLACER	02	GOLDEN EMPIRE	0309	ROSEVILLE (also in Sacramento county)
32	PLUMAS	01	NORTHERN CALIFORNIA	0215	QUINCY
32	PLUMAS	01	NORTHERN CALIFORNIA	0217	PORTOLA
33	RIVERSIDE	12	INLAND COUNTIES	1101	BLYTHE
33	RIVERSIDE	12	INLAND COUNTIES	1103	INDIO
33	RIVERSIDE	12	INLAND COUNTIES	1105	PALM SPRINGS
33	RIVERSIDE	12	INLAND COUNTIES	1107	BANNING
33	RIVERSIDE	12	INLAND COUNTIES	1109	HEMET
33	RIVERSIDE	12	INLAND COUNTIES	1111	RIVERSIDE
34	SACRAMENTO	02	GOLDEN EMPIRE	0309	ROSEVILLE (also in Placer county)
34	SACRAMENTO	02	GOLDEN EMPIRE	0311	SACRAMENTO (also in Yolo county)
35	SAN BENITO	08	MID-COAST	0701	HOLLISTER
36	SAN BERNARDINO	12	INLAND COUNTIES	1207	WEST END SAN BERNARDINO
36	SAN BERNARDINO	12	INLAND COUNTIES	1209	METROPOLITAN SAN BERNARDINO
36	SAN BERNARDINO	12	INLAND COUNTIES	1211	VICTOR VALLEY
36	SAN BERNARDINO	12	INLAND COUNTIES	1213	BARSTOW
36	SAN BERNARDINO	12	INLAND COUNTIES	1214	MORENGO BASIN
36	SAN BERNARDINO	12	INLAND COUNTIES	1215	NEEDLES
36	SAN BERNARDINO	12	INLAND COUNTIES	1217	BEAR VALLEY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1412	INLAND NORTH SAN DIEGO CO.
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1414	COASTAL NORTH SAN DIEGO
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1416	NORTH SAN DIEGO CITY



### APPENDIX C - COUNTY - HSA - HFPA CROSS-REFERENCE LIST

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1418	CENTRAL SAN DIEGO CITY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1420	SOUTH SAN DIEGO COUNTY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1422	EAST SAN DIEGO COUNTY
38	SAN FRANCISCO	04	WEST BAY	0423	SAN FRANCISCO
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0505	LODI
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0507	STOCKTON
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0509	TRACY
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0511	MODESTO (also in Stanislaus county)
40	SAN LUIS OBISPO	08	MID-COAST	0801	SAN LUIS OBISPO
41	SAN MATEO	04	WEST BAY	0425	DALY CITY
41	SAN MATEO	04	WEST BAY	0427	SAN MATEO
41	SAN MATEO	04	WEST BAY	0428	REDWOOD CITY
42	SANTA BARBARA	10	SANTA BARBARA/VENTURA	0803	SANTA MARIA
42	SANTA BARBARA	10	SANTA BARBARA/VENTURA	0805	LOMPOC
42	SANTA BARBARA	10	SANTA BARBARA/VENTURA	0807	SANTA BARBARA
43	SANTA CLARA	07	SANTA CLARA	0429	PALO ALTO
43	SANTA CLARA	07	SANTA CLARA	0431	SAN JOSE
43	SANTA CLARA	07	SANTA CLARA	0433	GILROY
44	SANTA CRUZ	08	MID-COAST	0703	SANTA CRUZ
44	SANTA CRUZ	08	MID-COAST	0711	WATSONVILLE (also in Monterey county)
45	SHASTA	01	NORTHERN CALIFORNIA	0209	REDDING
45	SHASTA	01	NORTHERN CALIFORNIA	0210	FALL RIVER MILLS (also in Lassen county)
46	SIERRA	02	GOLDEN EMPIRE	0300	LOYALTON
46	SIERRA	02	GOLDEN EMPIRE	0301	NEVADA CITY (also in Nevada county)
47	SISKIYOU	01	NORTHERN CALIFORNIA	0103	HOOPA (also in Humboldt & Trinity counties)
47	SISKIYOU	01	NORTHERN CALIFORNIA	0203	YREKA
47	SISKIYOU	01	NORTHERN CALIFORNIA	0205	MOUNT SHASTA
48	SOLANO	03	NORTH BAY	0408	FAIRFIELD
48	SOLANO	03	NORTH BAY	0409	VALLEJO
49	SONOMA	03	NORTH BAY	0401	SANTA ROSA
49	SONOMA	03	NORTH BAY	0403	PETALUMA
50	STANISLAUS	06	NORTH SAN JOAQUIN	0511	MODESTO (also in San Joaquin county)
50	STANISLAUS	06	NORTH SAN JOAQUIN	0516	TURLOCK (also in Merced county)
51	SUTTER	02	GOLDEN EMPIRE	0227	MARYSVILLE (also in Yuba county)
52	TEHAMA	01	NORTHERN CALIFORNIA	0211	RED BLUFF

### APPENDIX C - COUNTY - HSA - HFPA CROSS-REFERENCE LIST

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
53	TRINITY	01	NORTHERN CALIFORNIA	0103	HOOPA (also in Humboldt & Siskiyou counties)
53	TRINITY	01	NORTHERN CALIFORNIA	0207	WEAVERVILLE
54	TULARE	09	CENTRAL	0608	DINUBA
54	TULARE	09	CENTRAL	0611	VISALIA
54	TULARE	09	CENTRAL	0613	PORTERVILLE
55	TUOLUMNE	06	NORTH SAN JOAQUIN	0513	SONORA
56	VENTURA	10	SANTA BARBARA/VENTURA	0809	VENTURA
56	VENTURA	10	SANTA BARBARA/VENTURA	0811	OXNARD
56	VENTURA	10	SANTA BARBARA/VENTURA	0813	THOUSAND OAKS
57	YOLO	02	GOLDEN EMPIRE	0311	SACRAMENTO (also in Sacramento county)
57	YOLO	02	GOLDEN EMPIRE	0313	WOODLAND
58	YUBA	02	GOLDEN EMPIRE	0227	MARYSVILLE (also in Sutter county)



## **APPENDIX D**

### **NON-COMPARABLE FACILITIES**

Many facilities which submit reports are unique in their operation, or the type of service they provide. Since the data file contains data from all facilities which submitted a report, you should exercise caution when using the data from these “non-comparable” facilities. We have included the following list and description of the facilities which are considered non-comparable.



## APPENDIX D - NON-COMPARABLE FACILITIES

Data items belonging to the following “non-comparable” facilities may not correspond comparably with long-term care facilities in general. Caution should be used when comparing these facilities with “comparable” facilities, and in including their data in statewide totals or other groupings.

### A. Facilities Without Direct Patient Revenues

There is one facility in this data file that operates without direct patient revenues.

Facilities operated by charitable organizations which do not directly charge patients for services:

<u>Facility</u>	<u>OSHPD Facility Number</u>
Masonic Home	206010879

### B. Facility Operated by Governmental Agencies

There is one facility in this data file that is operated by the Veterans Administration of California.

<u>Facility</u>	<u>OSHPD Facility Number</u>
Veterans Home of California-Barstow	206364186

### C. Congregate Living Health Facilities (CLHFs) and SNF-Based Hospices

Data from 20 CLHFs and SNF-based hospices are included in this data file. They are typically small facilities, and provide care to patients with terminal or life-threatening illnesses, or catastrophic and severe injury. Some of the facilities also have large home health components.

<u>Facility</u>	<u>OSHPD Facility Number</u>
Autumn Manor – (CLHF)	206564092
Bermuda House – (CLHF) - 2 reports	206194079
Care From The Heart – (CLHF)	206364195
Caremeridian - Escondido – (CLHF)	206374062
Caremeridian - La Habra – (CLHF)	206304172
Caremeridian - Oxnard – (CLHF)	206564059

## APPENDIX D - NON-COMPARABLE FACILITIES

Caremeridian - Santa Ana – (CLHF) 206304027  
 Congregate Living Health Facilities (CLHFs) and SNF-Based Hospices continued...

<u>Facility</u>	<u>OSHPD Facility Number</u>
Caremeridian - Silverado – (CLHF)	206304252
Carl Bean Aids Care Center - (CLHF)	206194320
Citrus Valley Hospice	206194043
Hinds Hospice Home – (CLHF)	206104022
Hospice House	206274027
Laramie House – (CLHF) - 2 reports	206194400
Leigh Block Hospice House - (CLHF)	206424027
Mayall House – (CLHF) - 2 reports	206194097
Meridian Neuro Care - Fresno – (CLHF)	206104021
Meridian Neuro Care - Sacramento – (CLHF)	206344061
Tender Loving Care – (CLHF)	206564099
Wells House	206196060
Wilbur House – (CLHF) - 2 reports	206194078

### D. Residential Care Facilities

There are approximately 122 facilities in this data file that are residential care facilities with health care components. While these facilities are still considered “comparable,” their balance sheet data include the assets, liabilities, and equity for their combined residential and health care operations. These facilities are identified as either “SNF/RES” or “ICF/RES” in Item 11, **License Category**. Caution should be used when comparing the data for these facilities, and when including their data in the statewide totals.

## **APPENDIX E**

### **ALTERNATE FIELD TITLES**

The first row of the data file contains column titles that can be used as database field names or spreadsheet column titles. The titles are unique for each column and are 10 characters or less. If your database can accommodate only eight characters, this appendix provides a table with suggested data titles for those titles that exceed eight characters.





## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
<b>Disclosure Report Information</b>			
1	FAC_NO	FAC_NO	OSHPD Facility Number
2	FAC_NAME	FAC_NAME	Facility DBA Name
3	BEG_DATE	BEG_DATE	Report Period Begin Date
4	END_DATE	END_DATE	Report Period End Date
5	DAY_PER	DAY_PER	Days in Report Period
6	DATA_IND	DATA_IND	Data Status Indicator
7	COMPARABLE	COMPARE	Comparable Facility Indicator
<b>General Facility Information</b>			
8	COUNTY	COUNTY	County Number
9	HSA	HSA	Health Service Area (HSA) Number
10	HFPA	HFPA	Health Facility Planning Area (HFPA) Number
11	LIC_CAT	LIC_CAT	License Category
12	TYPE_CNTRL	CONTROL	Type of Control
13	LEGAL_ORG	LEG_ORG	Legal Organization
14	PHONE	PHONE	Phone Number
15	ADDRESS	ADDRESS	Street Address
16	CITY	CITY	City
17	ZIP_CODE	ZIP_CODE	Zip Code
18	MCAL_PRO#	MCAL_PR#	Medi-Cal Provider Number
19	ADMINIS	ADMINIS	Administrator
20	RELATED	RELATED	Related to Other Facilities
21	PARENT	PARENT	Parent Organization
<b>Licensed Beds</b>			
22	BED_END	BED_END	Licensed Beds (End of Period)
23	BED_AVG	BED_AVG	Licensed Beds (Average)
<b>Utilization Data</b>			
24	DAY_TOTL	DAY_TOTL	Patient (Census) Days Total
25	OCCUP	OCCUP	Occupancy Rate
26	ADMITS	ADMITS	Admissions Total
27	DISCHS	DISCHS	Discharges Total
<b>Patient (Census) Days Total by Payer</b>			
28	DAY_MCAR	DAY_MCAR	Patient (Census) Days Medicare
29	DAY_MCAL	DAY_MCAL	Patient (Census) Days Medi-Cal
30	DAY_SELF	DAY_SELF	Patient (Census) Days Self-Pay
31	DAY_OTH	DAY_OTH	Patient (Census) Days Other Payers
<b>Patient (Census) Days by Routine Service</b>			
32	DAY_SN	DAY_SN	Patient (Census) Days Skilled Nursing Care
33	DAY_IC	DAY_IC	Patient (Census) Days Intermediate Care
34	DAY_MD	DAY_MD	Patient (Census) Days Mentally Disabled Care
35	DAY_DD	DAY_DD	Patient (Census) Days Developmentally Disabled Care

## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
36	DAY_SUBACU	DAY_SUB	Patient (Census) Days Sub-Acute Care
37	DAY_SUBPED	DAY_PED	Patient (Census) Days Sub-Acute Care - Pediatric
38	DAY_TIC	DAY_TIC	Patient (Census) Days Transitional Inpatient Care
39	DAY_HOSPIC	DAY_HOS	Patient (Census) Days Hospice Inpatient Care
40	DAY_OTH_RT	DAY_O_RT	Patient (Census) Days Other Routine Services
<b>Income Statement</b>			
41	GR_RT_TOTL	RT_TOTL	Gross Routine Services Revenue Total
42	GR_AN_TOTL	AN_TOTL	Gross Ancillary Services Revenue Total
43	DFR_TOTL	DFR_TOTL	Deductions From Revenue Total
44	OTH_OP_REV	OTH_OP	Other Operating Revenue
45	TOT_HC_REV	HC_REV	Total Health Care Revenue
46	TOT_HC_EXP	HC_EXP	Total Health Care Expenses
47	NET_FRM_HC	NET_HC	Net from Health Care Operations
48	NONHC_NET	NON_HC	Nonhealth Care Revenue and Expenses, Net
49	INC_TAX	INC_TAX	Provision for Income Taxes
50	EXT_ITEM	EXT_ITEM	Extraordinary Items
51	NET_INCOME	NET_INCM	Net Income/Loss
<b>Gross Routine Revenue by Payer</b>			
52	GR_RT_MCAR	RT_MCAR	Gross Routine Services Revenue Medicare
53	GR_RT_MCAL	RT_MCAL	Gross Routine Services Revenue Medi-Cal
54	GR_RT_SELF	RT_SELF	Gross Routine Services Revenue Self-Pay
55	GR_RT_OTH	RT_OTH	Gross Routine Services Revenue Other Payers
<b>Gross Routine Revenue by Routine Service</b>			
56	GR_SN	GR_SN	Gross Revenue Skilled Nursing Care
57	GR_IC	GR_IC	Gross Revenue Intermediate Care
58	GR_MD	GR_MD	Gross Revenue Mentally Disabled Care
59	GR_DD	GR_DD	Gross Revenue Developmentally Disabled Care
60	GR_SUBACU	GR_SUB	Gross Revenue Sub-Acute Care
61	GR_SUBPED	GR_PED	Gross Revenue Sub-Acute Care - Pediatric
62	GR_TIC	GR_TIC	Gross Revenue Transitional Inpatient Care
63	GR_HOSPIC	GR_HOS	Gross Revenue Hospice Inpatient Care
64	GR_OTH_RT	GR_O_RT	Gross Revenue Other Routine Services
<b>Gross Ancillary Revenue by Payer</b>			
65	GR_AN_MCAR	AN_MCAR	Gross Ancillary Services Revenue Medicare
66	GR_AN_MCAL	AN_MCAL	Gross Ancillary Services Revenue Medi-Cal
67	GR_AN_SELF	AN_SELF	Gross Ancillary Services Revenue Self-Pay
68	GR_AN_OTH	AN_OTH	Gross Ancillary Services Revenue Other Payers
<b>Gross Ancillary Revenue by Ancillary Service</b>			
69	GR_PSUPPLY	GR_PSUP	Gross Revenue Patient Supplies
70	GR_SPSURF	GR_SSURF	Gross Revenue Specialized Support Surfaces
71	GR_PT	GR_PT	Gross Revenue Physical Therapy
72	GR_RT	GR_RT	Gross Revenue Respiratory Therapy

## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
73	GR_OT	GR_OT	Gross Revenue Occupational Therapy
74	GR_SP	GR_SP	Gross Revenue Speech Pathology
75	GR_PHARM	GR_PHRM	Gross Revenue Pharmacy
76	GR_LAB	GR_LAB	Gross Revenue Laboratory
77	GR_HMHLTH	GR_HMHLT	Gross Revenue Home Health Services
78	GR_OTH_AN	GR_O_AN	Gross Revenue Other Ancillary Services
<b>Deductions from Revenue by Classification</b>			
79	DFR_CHARIT	DFR_CHAR	Charity Adjustments
80	DFR_ADMIN	DFR_ADMN	Administrative Adjustments
81	CA_MCARE	CA_MCARE	Contractual Adjustments - Medicare
82	CA_MCAL	CA_MCAL	Contractual Adjustments - Medical
83	CA_OTHER	CA_OTHR	Contractual Adjustments - Other
84	DFR_OTHER	DFR_OTHR	Other Deductions from Revenue
<b>Operating Expenses by Natural Classification</b>			
85	EXP_SAL	EX_SAL	Expenses Salaries and Wages
86	EXP_BEN	EX_BEN	Expenses Employee Benefits
87	EXP_OTHER	EX_OTH	Expenses Other
88	WORK_COMP	WORK_CMP	Workers Compensation Insurance (Included in Benefits)
<b>Operating Expenses by Cost Center</b>			
89	EXP_SN	EX_SN	Expenses Skilled Nursing Care
90	EXP_IC	EX_IC	Expenses Intermediate Care
91	EXP_MD	EX_MD	Expenses Mentally Disabled Care
92	EXP_DD	EX_DD	Expenses Developmentally Disabled Care
93	EXP_SUBACU	EX_SUB	Expenses Sub-Acute Care
94	EXP_SUBPED	EX_PED	Expenses Sub-Acute Care - Pediatric
95	EXP_TIC	EX_TIC	Expenses Transitional Inpatient Care
96	EXP_HOSPIC	EX_HOS	Expenses Hospice Inpatient Care
97	EXP_OTH_RT	EX_O_RT	Expenses Other Routine Services
98	EXP_PSUPPL	EX_PSUP	Expenses Patient Supplies
99	EXP_SPSURF	EX_SSRF	Expenses Specialized Surfaces
100	EXP_PT	EX_PT	Expenses Physical Therapy
101	EXP_RT	EX_RT	Expenses Respiratory Therapy
102	EXP_OT	EX_OT	Expenses Occupational Therapy
103	EXP_SP	EX_SP	Expenses Speech Pathology
104	EXP_PHARM	EX_PHRM	Expenses Pharmacy
105	EXP_LAB	EX_LAB	Expenses Laboratory
106	EXP_HMHLTH	EX_HMHLT	Expenses Home Health Services
107	EXP_OTH_AN	EX_O_AN	Expenses Other Ancillary Services
108	EXP_POM	EX_POM	Expenses Plant Operations and Maintenance
109	EXP_HKP	EX_HKP	Expenses Housekeeping
110	EXP_LL	EX_LL	Expenses Laundry and Linen
111	EXP_DIET	EX_DIET	Expenses Dietary
112	EXP_SS	EX_SS	Expenses Social Services
113	EXP_ACTV	EX_ACTV	Expenses Activities
114	EXP_INSV	EX_INSV	Expenses Inservice Education - Nursing
115	EXP_ADMN	EX_ADMN	Expenses Administration

## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
116	EXP_DPREC	EX_DPREC	Expenses Depreciation and Amortization
117	EXP_LEASE	EX_LEASE	Expenses Leases and Rentals
118	EXP_PRPTAX	EX_PRPTX	Expenses Property Tax
119	EXP_PRPINS	EX_PRPIN	Expenses Property Insurance
120	EXP_INTPPE	EX_INPPE	Expenses Interest - Property, Plant, and Equipment
121	EXP_INTOTH	EX_INT_O	Expenses Interest - Other
122	EXP_BDEBT	EX_BDEBT	Expenses Provision for Bad Debts
<b>Balance Sheet - Assets</b>			
123	CUR_ASST	CUR_ASST	Current Assets
124	ASST_LIMTD	ASST_LTD	Assets Whose Use Is Limited
125	NET_PPE	NET_PPE	Net Property, Plant, and Equipment
126	CONST_PROG	CONS_PRG	Construction-in-Progress
127	INV_OTH	INV_OTH	Investments and Other Assets
128	INTAN_ASST	INTN_AST	Intangible Assets
129	TOT_ASST	TOT_ASST	Total Assets
<b>Balance Sheet - Liabilities and Equity</b>			
130	CUR_LIAB	CUR_LIAB	Current Liabilities
131	DEF_CRED	DEF_CRED	Deferred Credits
132	NET_LTDEBT	NET_LTDT	Net Long-term Debt
133	EQUITY	EQUITY	Equity
134	LIAB_EQ	LIAB_EQ	Total Liabilities and Equity
<b>Balance Sheet - Other Items</b>			
135	REL_REC_CR	RL_RC_CR	Related Party Receivables Current
136	REL_REC_LT	RL_RC_LT	Related Party Receivables Noncurrent
137	REL_PAY_CR	RL_PY_CR	Related Party Payables Current
138	REL_PAY_LT	RL_PY_LT	Related Party Payables Noncurrent
139	LAND&IMP	LAND&IM	Land and Land Improvements
140	BLDGS&IMP	BLDGS&IM	Buildings and Improvements
141	LEASE_IMP	LEASE_IM	Leasehold Improvements
142	EQUIPMENT	EQUIPMNT	Equipment
143	TOT_PPE	TOT_PPE	Total Property, Plant and Equipment
144	ACC_DEPREC	ACC_DPRC	Accumulated Depreciation
145	MORT_PAY	MORT_PAY	Mortgages Payable
146	CAP_LEASE	CAP_LEAS	Capitalized Lease Obligations
147	BOND_PAY	BOND_PAY	Bonds Payable
148	TOT_LTDEBT	TOT_LTDT	Total Long-term Debt
149	CUR_MAT	CUR_MAT	Current Maturities on Long-term Debt
<b>Financial Ratios (Calculated to two decimal places.)</b>			
150	CUR_RATIO	CUR_RAT	Current Ratio
151	ACID_RATIO	ACID_RAT	Acid Test Ratio
152	DAYS_AR	DAYS_AR	Days in Accounts Receivable
153	LTD_ASST	LTD_ASST	Long-term Debt to Assets Rate

## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
154	DEBT_COV	DEBT_COV	Debt Service Coverage Ratio
155	OP_MARGIN	OP_MARGN	Operating Margin
156	NET_RTN_EQ	RTN_EQ	Net Return on Equity
157	TRNOVR_OPR	TURN_OPR	Turnover on Operating Assets
158	ASST_EQUITY	ASST_EQ	Assets to Equity Ratio
159	PPE_BED	PPE_BED	Net Property, Plant, and Equipment Per Licensed Bed
<b>Productive Hours Routine Services by Nursing Employee Classification</b>			
160	PRDHR_MGT	HR_MGT	Productive Hours Supervisors and Management
161	PRDHR_GNP	HR_GNP	Productive Hours Geriatric Nurse Practitioners
162	PRDHR_RN	HR_RN	Productive Hours Registered Nurses
163	PRDHR_LVN	HR_LVN	Productive Hours Licensed Vocational Nurses
164	PRDHR_NA	HR_NA	Productive Hours Nurse Assistants (Aides and Orderlies)
165	PRDHR_TSP	HR_TSP	Productive Hours Technicians and Specialists
166	PRDHR_PSY	HR_PSY	Productive Hours Psychiatric Technicians
167	PRDHR_OTH	HR_OTH	Productive Hours Other
<b>Productive Hours by Ancillary and Support Services Cost Center</b>			
168	PRDHR_AN	HR_AN	Productive Hours Ancillary Services
169	PRDHR_POM	HR_POM	Productive Hours Plant Operations and Maintenance
170	PRDHR_HKP	HR_HKP	Productive Hours Housekeeping
171	PRDHR_LL	HR_LL	Productive Hours Laundry and Linen
172	PRDHR_DIET	HR_DIET	Productive Hours Dietary
173	PRDHR_SS	HR_SS	Productive Hours Social Services
174	PRDHR_ACTV	HR_ACTV	Productive Hours Activities
175	PRDHR_INSV	HR_INSV	Productive Hours Inservice Education - Nursing
176	PRDHR_ADMN	HR_ADMN	Productive Hours Administration
177	PRDHR_TOTL	HR_TOTL	Productive Hours Total
<b>Temporary Staffing Productive Hours Routine Services by Classification</b>			
178	TMP_HR_GNP	T_HR_GNP	Temporary Hours Geriatric Nurse Practitioners
179	TMP_HR_RN	T_HR_RN	Temporary Hours Registered Nurses
180	TMP_HR_LVN	T_HR_LVN	Temporary Hours Licensed Vocational Nurses
181	TMP_HR_NA	T_HR_NA	Temporary Hours Nurse Assistants (Aides and Orderlies)
182	TMP_HR_PSY	T_HR_PSY	Temporary Hours Psychiatric Technicians
183	TMP_HR_OTH	T_HR_OTH	Temporary Hours Other
184	TMP_HR_TOT	T_HR_TOT	Temporary Hours Total
<b>Salaries and Wages Routine Services by Nursing Employee Classification</b>			
185	S&W_MGT	S&W_MGT	Salaries and Wages Supervisors and Management
186	S&W_GNP	S&W_GNP	Salaries and Wages Geriatric Nurse Practitioners
187	S&W_RN	S&W_RN	Salaries and Wages Registered Nurses
188	S&W_LVN	S&W_LVN	Salaries and Wages Licensed Vocational Nurses
189	S&W_NA	S&W_NA	Salaries and Wages Nurse Assistants (Aides and Orderlies)
190	S&W_TSP	S&W_TSP	Salaries and Wages Technicians and Specialists
191	S&W_PSY	S&W_PSY	Salaries and Wages Psychiatric Technicians

## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
192	S&W_OTH	S&W_OTH	Salaries and Wages Other

### Salaries and Wages by Ancillary and Support Services Cost Center

193	S&W_ANC	S&W_ANC	Salaries and Wages Ancillary Services
194	S&W_POM	S&W_POM	Salaries and Wages Plant Operations and Maintenance
195	S&W_HKP	S&W_HKP	Salaries and Wages Housekeeping
196	S&W_LL	S&W_LL	Salaries and Wages Laundry and Linen
197	S&W_DIET	S&W_DIET	Salaries and Wages Dietary
198	S&W_SS	S&W_SS	Salaries and Wages Social Services
199	S&W_ACTV	S&W_ACTV	Salaries and Wages Activities
200	S&W_INSV	S&W_INSV	Salaries and Wages Inservice Education - Nursing
201	S&W_ADMN	S&W_ADMN	Salaries and Wages Administration
202	S&W_TOTL	S&W_TOTL	Salaries and Wages Total

### Temporary Staffing Amount Paid by Classification

203	TMP_PD_GNP	T_PD_GNP	Amount Paid Temporary Geriatric Nurse Practitioners
204	TMP_PD_RN	T_PD_RN	Amount Paid Temporary Registered Nurses
205	TMP_PD_LVN	T_PD_LVN	Amount Paid Temporary Licensed Vocational Nurses
206	TMP_PD_NA	T_PD_NA	Amount Paid Temporary Nurse Assistants (Aides and Orderlies)
207	TMP_PD_PSY	T_PD_PSY	Amount Paid Temporary Psychiatric Technicians
208	TMP_PD_OTH	T_PD_OTH	Amount Paid Temporary Other
209	TMP_PD_TOT	T_PD_TOT	Amount Paid Temporary Staffing, Total

### Labor Turnover Information

210	EMP_AVG	EMP_AVG	Average Number of Employees
211	EMP_TRNOVR	EMP_TURN	Employee Turnover Percentage
212	EMP_CONT	EMP_CONT	Employees with Continuous Service for the Entire Period

## **APPENDIX F**

### **ALPHABETICAL LIST OF DATA ITEMS**

This appendix is an alphabetical list of all data items included in the data file.





## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

<b>Data Item</b>	<b>Item Number</b>
Accumulated Depreciation	144
Acid Test Ratio	151
Administrative Adjustments	80
Administrator	19
Admissions Total	26
Amount Paid Temporary Geriatric Nurse Practitioners	203
Amount Paid Temporary Licensed Vocational Nurses	205
Amount Paid Temporary Nurse Assistants (Aides and Orderlies)	206
Amount Paid Temporary Other	208
Amount Paid Temporary Psychiatric Technicians	207
Amount Paid Temporary Registered Nurses	204
Amount Paid Temporary Staffing, Total	209
Assets to Equity Ratio	158
Assets Whose Use Is Limited	124
Average Number of Employees	210
Bonds Payable	147
Buildings and Improvements	140
Capitalized Lease Obligations	146
Charity Adjustments	79
City	16
Comparable Facility Indicator	7
Construction-in-Progress	126
Contractual Adjustments - Medical	82
Contractual Adjustments - Medicare	81
Contractual Adjustments - Other	83
County Number	8
Current Assets	123
Current Liabilities	130
Current Maturities on Long-term Debt	149
Current Ratio	150
Data Status Indicator	6
Days in Accounts Receivable	152
Days in Report Period	5
Debt Service Coverage Ratio	154
Deductions From Revenue Total	43
Deferred Credits	131
Discharges Total	27
Employee Turnover Percentage	211
Employees with Continuous Service for the Entire Period	212
Equipment	142
Equity	133
Expenses Activities	113
Expenses Administration	115
Expenses Depreciation and Amortization	116

## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

<b>Data Item</b>	<b>Item Number</b>
Expenses Developmentally Disabled Care	92
Expenses Dietary	111
Expenses Employee Benefits	86
Expenses Home Health Services	106
Expenses Hospice Inpatient Care	96
Expenses Housekeeping	109
Expenses Inservice Education - Nursing	114
Expenses Interest - Other	121
Expenses Interest - Property, Plant, and Equipment	120
Expenses Intermediate Care	90
Expenses Laboratory	105
Expenses Laundry and Linen	110
Expenses Leases and Rentals	117
Expenses Mentally Disabled Care	91
Expenses Occupational Therapy	102
Expenses Other	87
Expenses Other Ancillary Services	107
Expenses Other Routine Services	97
Expenses Patient Supplies	98
Expenses Pharmacy	104
Expenses Physical Therapy	100
Expenses Plant Operations and Maintenance	108
Expenses Property Insurance	119
Expenses Property Tax	118
Expenses Provision for Bad Debts	122
Expenses Respiratory Therapy	101
Expenses Salaries and Wages	85
Expenses Skilled Nursing Care	89
Expenses Social Services	112
Expenses Specialized Surfaces	99
Expenses Speech Pathology	103
Expenses Sub-Acute Care	93
Expenses Sub-Acute Care - Pediatric	94
Expenses Transitional Inpatient Care	95
Extraordinary Items	50
Facility DBA Name	2
Gross Ancillary Services Revenue Medi-Cal	66
Gross Ancillary Services Revenue Medicare	65
Gross Ancillary Services Revenue Other Payers	68
Gross Ancillary Services Revenue Self-Pay	67
Gross Ancillary Services Revenue Total	42
Gross Revenue Developmentally Disabled Care	59
Gross Revenue Home Health Services	77
Gross Revenue Hospice Inpatient Care	63

## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

<b>Data Item</b>	<b>Item Number</b>
Gross Revenue Intermediate Care	57
Gross Revenue Laboratory	76
Gross Revenue Mentally Disabled Care	58
Gross Revenue Occupational Therapy	73
Gross Revenue Other Ancillary Services	78
Gross Revenue Other Routine Services	64
Gross Revenue Patient Supplies	69
Gross Revenue Pharmacy	75
Gross Revenue Physical Therapy	71
Gross Revenue Respiratory Therapy	72
Gross Revenue Skilled Nursing Care	56
Gross Revenue Specialized Support Surfaces	70
Gross Revenue Speech Pathology	74
Gross Revenue Sub-Acute Care	60
Gross Revenue Sub-Acute Care - Pediatric	61
Gross Revenue Transitional Inpatient Care	62
Gross Routine Services Revenue Medi-Cal	53
Gross Routine Services Revenue Medicare	52
Gross Routine Services Revenue Other Payers	55
Gross Routine Services Revenue Self-Pay	54
Gross Routine Services Revenue Total	41
Health Facility Planning Area (HFPA) Number	10
Health Service Area (HSA) Number	9
Intangible Assets	128
Investments and Other Assets	127
Land and Land Improvements	139
Leasehold Improvements	141
Legal Organization	13
License Category	11
Licensed Beds (Average)	23
Licensed Beds (End of Period)	22
Long-term Debt to Assets Rate	153
Medi-Cal Provider Number	18
Mortgages Payable	145
Net from Health Care Operations	47
Net Income/Loss	51
Net Long-term Debt	132
Net Property, Plant, and Equipment	125
Net Property, Plant, and Equipment Per Licensed Bed	159
Net Return on Equity	156
Nonhealth Care Revenue and Expenses, Net	48
Occupancy Rate	25
Operating Margin	155
OSHPD Facility Number	1

## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

<b>Data Item</b>	<b>Item Number</b>
Other Deductions from Revenue	84
Other Operating Revenue	44
Parent Organization	21
Patient (Census) Days Developmentally Disabled Care	35
Patient (Census) Days Hospice Inpatient Care	39
Patient (Census) Days Intermediate Care	33
Patient (Census) Days Medi-Cal	29
Patient (Census) Days Medicare	28
Patient (Census) Days Mentally Disabled Care	34
Patient (Census) Days Other Payers	31
Patient (Census) Days Other Routine Services	40
Patient (Census) Days Self-Pay	30
Patient (Census) Days Skilled Nursing Care	32
Patient (Census) Days Sub-Acute Care	36
Patient (Census) Days Sub-Acute Care - Pediatric	37
Patient (Census) Days Total	24
Patient (Census) Days Transitional Inpatient Care	38
Phone Number	14
Productive Hours Activities	174
Productive Hours Administration	176
Productive Hours Ancillary Services	168
Productive Hours Dietary	172
Productive Hours Geriatric Nurse Practitioners	161
Productive Hours Housekeeping	170
Productive Hours Inservice Education - Nursing	175
Productive Hours Laundry and Linen	171
Productive Hours Licensed Vocational Nurses	163
Productive Hours Nurse Assistants (Aides and Orderlies)	164
Productive Hours Other	167
Productive Hours Plant Operations and Maintenance	169
Productive Hours Psychiatric Technicians	166
Productive Hours Registered Nurses	162
Productive Hours Social Services	173
Productive Hours Supervisors and Management	160
Productive Hours Technicians and Specialists	165
Productive Hours Total	177
Provision for Income Taxes	49
Related Party Payables Current	137
Related Party Payables Noncurrent	138
Related Party Receivables Current	135
Related Party Receivables Noncurrent	136
Related to Other Facilities	20
Report Period Begin Date	3
Report Period End Date	4

## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

<b>Data Item</b>	<b>Item Number</b>
Salaries and Wages Activities	199
Salaries and Wages Administration	201
Salaries and Wages Ancillary Services	193
Salaries and Wages Dietary	197
Salaries and Wages Geriatric Nurse Practitioners	186
Salaries and Wages Housekeeping	195
Salaries and Wages Inservice Education - Nursing	200
Salaries and Wages Laundry and Linen	196
Salaries and Wages Licensed Vocational Nurses	188
Salaries and Wages Nurse Assistants (Aides and Orderlies)	189
Salaries and Wages Other	192
Salaries and Wages Plant Operations and Maintenance	194
Salaries and Wages Psychiatric Technicians	191
Salaries and Wages Registered Nurses	187
Salaries and Wages Social Services	198
Salaries and Wages Supervisors and Management	185
Salaries and Wages Technicians and Specialists	190
Salaries and Wages Total	202
Street Address	15
Temporary Hours Geriatric Nurse Practitioners	178
Temporary Hours Licensed Vocational Nurses	180
Temporary Hours Nurse Assistants (Aides and Orderlies)	181
Temporary Hours Other	183
Temporary Hours Psychiatric Technicians	182
Temporary Hours Registered Nurses	179
Temporary Hours Total	184
Total Assets	129
Total Health Care Expenses	46
Total Health Care Revenue	45
Total Liabilities and Equity	134
Total Long-term Debt	148
Total Property, Plant and Equipment	143
Turnover on Operating Assets	157
Type of Control	12
Workers Compensation Insurance (Included in Benefits)	88
Zip Code	17

